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**McLEAN COUNTY, ILLINOIS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**Year Ended December 31, 2010**

Submitted By:

Michelle L. Anderson  
McLean County Auditor

Rebecca C. McNeil  
McLean County Treasurer



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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**Michelle L. Anderson**

COUNTY AUDITOR

Government Center

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June 1, 2011

The Honorable Chairman and Members  
of the McLean County Board  
Government Center, Room 401  
115 West Washington Street  
Bloomington, Illinois 61702-2400

Dear County Board Members and Citizens of McLean County:

The Comprehensive Annual Financial Report of McLean County for the fiscal year ended December 31, 2010 is submitted herewith. This report was prepared as a joint effort by the McLean County Auditor and the McLean County Treasurer. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the County's financial position and results of operations as measured by the financial activity of the government-wide statements and its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activities have been included.

This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The County was established on December 25, 1830, and operates under the County Board form of government according to the mandates of the State of Illinois. The County is governed by a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms.

This report includes all funds of the government. The County provides a full range of services. This includes administration of justice and public safety, construction and maintenance of County highways, administration of public health services and programs, operation of a County nursing home, operation of a 2,250 acre recreational area, collection of taxes for 216 districts, administration of elections, and general administrative services. The County Treasurer also serves as treasurer for various trust and agency funds not under the jurisdiction of the County Board. This report includes

all funds under the jurisdiction of the County Board, but excludes the financial position of the Regional Office of Education, as it is a component unit of the State of Illinois. The County has two discretely presented component units, the Emergency Telephone System Board (ETSB) and the Public Building Commission (PBC). Further information regarding component units can be found in Note 1 – Description of Business and Summary of Significant Accounting Policies (a) Financial Reporting Entity.

## FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

We believe that all internal control evaluations occur within the above framework and that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are due and payable. During 2003, the County adopted Governmental Accounting Standards Board Statement No. 34. Thereby, government-wide statements have also been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. Note 1 to the basic financial statements summarizes the County's significant accounting policies.

Budgetary Controls. McLean County maintains budgetary controls. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board.

The County adopts fiscal year budgets for all governmental funds, except for a portion of the General Fund (the Employee Benefits Fund), Working Cash Fund, Parks and Recreation Special Activities Fund, Federal Financial Participation (FFP) Fund, Bad Check Diversion Fund, SCAAP – Justice Benefits Fund, Federal Asset Forfeiture, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Vending Machine Account Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund. Budget amendments require approval of the County Board. The budgets for governmental funds are controlled on a line item basis, except for the General Fund, which is controlled at the departmental level. Purchase order amounts are encumbered prior to the release of the order to the vendor. When an encumbrance exceeds available appropriation authority, the order is delayed until the budget is amended. Open encumbrances lapse at year-end, and must be re-appropriated in the following year. Therefore, encumbrances are not reported as a reservation of fund balance.

Cash Management. The County's investment policy is written in accordance with Illinois state law and seeks to minimize risk while maintaining a competitive yield. Under the pooled-cash concept, the County invests all funds' cash, where permitted by State law, with maturities planned to coincide with cash needs. Amounts necessary to finance immediate day-to-day demands are deposited in interest bearing demand accounts; other monies are invested in high yielding acceptable risk instruments as allowed by state statutes. Interest earned on investments is deposited in the County General Fund unless otherwise mandated by state statutes or resolution. The amount of interest earned on deposits from total governmental funds during fiscal year 2010 was \$679,665 which represents a decrease of \$213,421 (31.4%) in interest earned from 2009. The County's balance held in cash and investments from total governmental funds was \$28,607,898 which represents an increase of \$6,294,312 (22.0%) from 2009. Most of the County's fund balances are adequate. Some of those dependent on property taxes, such as Social Security and IMRF, may require short-term, inter-fund loans.

Long-Term Obligations. The only outstanding bonds payable are those to the Public Building Commission, a component unit of the County. For more information regarding these obligations, please refer to Note 8 to the basic Financial Statements.

Long-Term Financial Planning. Annually, in addition to the annual operating budget, the County prepares a five year Capital Improvement Budget and a recommended three year budget that projects both revenues and expenditures for the next three years. Like the annual operating budget, the recommended three year budget is balanced in every fund. The County also plans to continue to balance the annual budget. The budget is truly balanced, as the revenues budgeted are only those revenues that are actually available during the fiscal year. A balanced budget is one where revenues meet or exceed expenses. The County Board's adopted Budget Policy states that every effort shall be made to maintain the General Fund Unencumbered Fund Balance equal to 10% of the adopted budget for all County funds.

Economic Condition and Outlook. Both major cities within the governmental boundaries have established growth and revitalization efforts. In 2010, McLean County's equalized assessed value surpassed \$3.9 billion. Average homes are selling for \$176,909, with 2,052 homes sold in 2010, and 304 permits issued for new single family construction. Three major Illinois interstate routes also intersect in McLean County bringing many business and tourist travelers through the area. The Central Illinois Regional Airport has seen their passenger boarding rate increase from 250,135 in 2009 to 280,974 in 2010. McLean County is also home to two major universities and two community colleges. Graduates of these facilities often stay in the community due to the quality of life and the employment offered by key employers in the insurance, education, healthcare, agriculture, and manufacturing fields. New Wind Farms located in eastern and northern McLean County are either in the planning or construction phase. McLean County is already home to Twin Groves I & II; the 240 wind turbines have the capacity to generate nearly 400 megawatts of electricity, which makes it one of the largest facilities of its kind in the United States. The Economic Development Council continues to have a major impact in retaining and attracting new businesses through their network of services. Unemployment rates increased from 6.9% in 2009 to 7.9% in 2010. The majority of the workforce is employed in the category of professional and business services through companies such as State Farm Insurance and Country Financial. There are also a number of community agencies to assist and supplement the lifestyles of those in need. The consensus is that the economy and quality of life in McLean County is vital and strong.

## OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of McGladrey & Pullen LLP was selected by the County Board to perform the audit. The auditor's report on the basic financial statements and supplemental combining and individual fund statements and schedules is included in the financial section of this report.

Awards. The Government Finance Offices Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ending December 31, 2009. This was the twenty-fifth consecutive year that McLean County government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

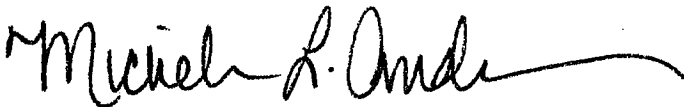
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGMENT

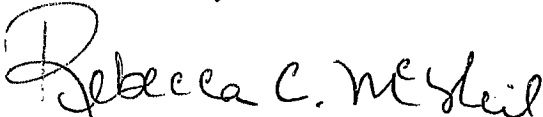
We wish to express our appreciation to the Assistant County Treasurer, the Chief Deputy Auditor, and to the other County officials and staff who provided assistance in completing this report.

We also wish to express our appreciation to the members of the McLean County Board for their continued interest and support in conducting the financial operations of the County in a sound and progressive manner.

Respectfully submitted,



Michelle L. Anderson  
McLean County Auditor



Rebecca C. McNeil  
McLean County Treasurer

**McLEAN COUNTY, ILLINOIS**

**ELECTED OFFICIALS**

**December 31, 2010**

**Auditor**

Michelle L. Anderson

**Sheriff**

Mike Emery

**Circuit Clerk**

Don Everhart

**State's Attorney**

William A. Yoder

**Circuit Judges**

Jennifer Bauknecht

Scott D. Drazewski

Kevin Fitzgerald

Robert L. Freitag

Tom Harris

John B. Huschen

Paul Lawrence

Stephen R. Pacey

Charles G. Reynard

Elizabeth A. Robb

James E. Souk

**Treasurer**

Rebecca C. McNeil

**County Board Members**

Matthew H. Sorensen, Chairman

Scott Black

Diane R. Bostic

John A. Butler

William T. Caisley

Don J. Cavallini

George Gordon

Stan Hoselton

John McIntyre

Ed McKibbin

Robert J. Nuckolls

Benjamin J. Owens

Sondra O'Connor

Erik Rankin

Bette Rackauskas

Susan Schafer

Paul R. Segobiano

James A. Soeldner

George O. Wendt

Laurie Wollrab

**Coroner**

Beth C. Kimmerling

**County Clerk**

Kathy Michael

**Recorder**

H. Lee Newcom

**McLEAN COUNTY, ILLINOIS**

**APPOINTED OFFICIALS**

**December 31, 2010**

**Associate Circuit Judges**

David W. Butler  
J. Casey Costigan  
Charles M. Feeney, III  
Mark Fellheimer  
Rebecca S. Foley  
Tom Funk  
Lee Ann Hill  
Michael Stroh  
Robert M. Travers

**Board of Health**

Jane Turley (2)  
Duane Moss  
Cory Tello (1,2)  
Cynthia Sullivan Kerber, PhD (1,2)  
Lisa Emm, M.D.  
Dan Steadman, D.D.S., President (1)  
Rebecca Sue Powell, V.P. (1)  
Stephen C. Pilcher, MD (1)

(1) Also Tuberculosis Board  
(2) Also Persons with Developmental  
Disabilities Board

**Board of Review**

Steve Whelan, Chairman  
Joseph Stephens  
Roland (Gene) Yeast

**Building and Zoning**

Philip Dick

**City Election Commission**

John (Jack) Reidy, Chairman  
Esaw Peterson  
Judy A. Green

**County Administrator**

Walter F. Lindberg

**Department of Parks and Recreation**

Mike Steffa, Director

**Emergency Management Agency**

Curtis Hawk

**Health Department**

Walter P. Howe, Director

**Jury Commission**

William A. Carter  
Rodgers P. Freedlund  
Gerald Doty

**Merit Board for Deputy Sheriffs**

Margene Taylor  
John Elliott  
Richard Farr  
H. Thomas Jefferson  
Martin Krutke

**Nursing Home**

Matt Riehle, Administrator

**County Highway Engineer**

Eric Schmitt

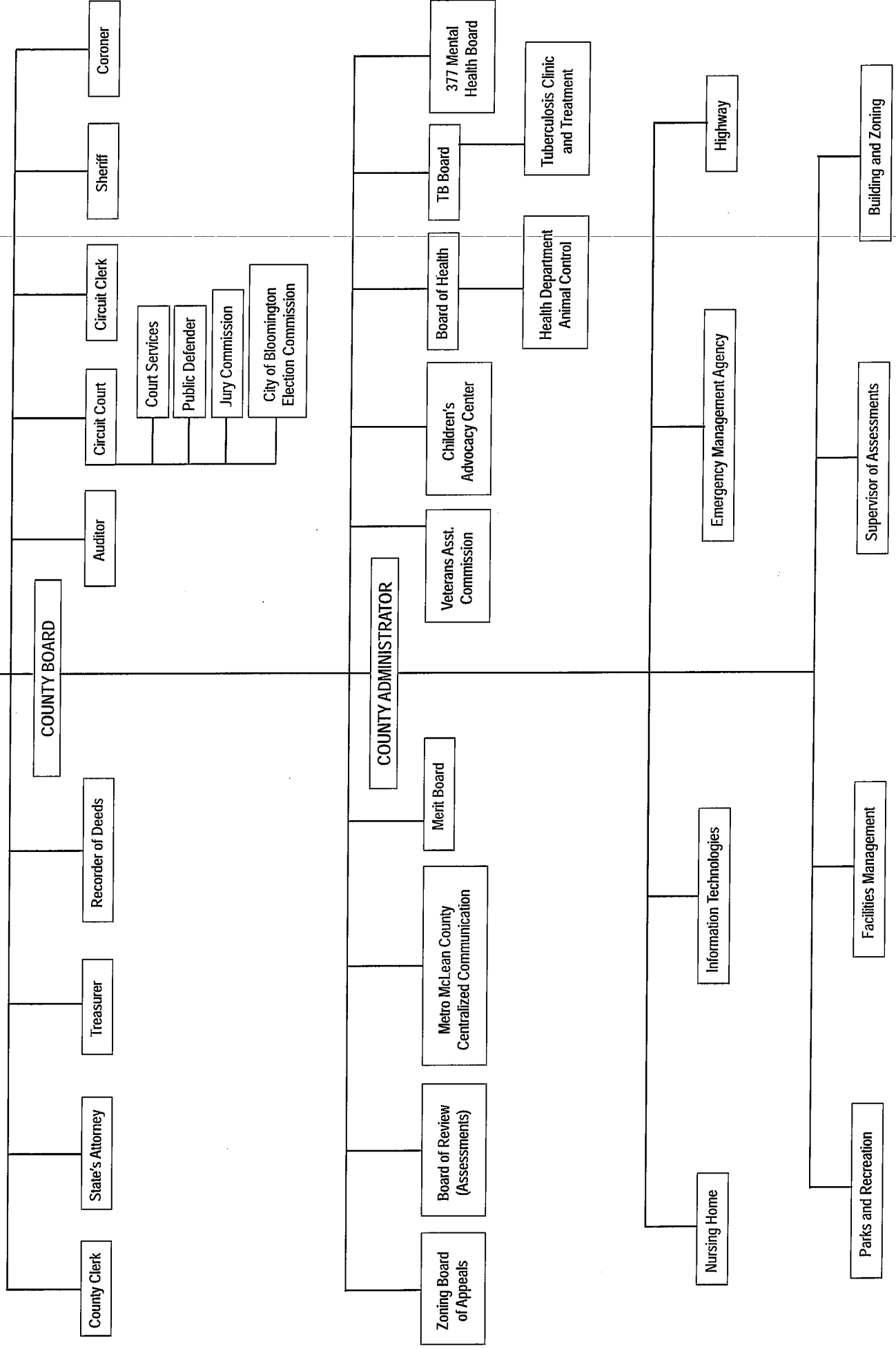
**Supervisor of Assessments**

Robert Kahman

**Zoning Board of Appeals**

Sally Rudolph, Chairman  
Joseph Elble  
James Finnigan  
Jerry Hoffman  
Marc Judd  
Michael Kuritz  
Drake Zimmerman

# People of McLean County



# Certificate of Achievement for Excellence in Financial Reporting

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Presented to

McLean County  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director





## Independent Auditor's Report

To the County Board of  
McLean County, Illinois  
Bloomington, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the McLean County, Illinois, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the McLean County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Public Building Commission of McLean County, Illinois which represented 93 percent, 79 percent and 69 percent of the assets, net assets and revenues, respectively, of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us and, our opinion, insofar as it relates to the amounts included for the Public Building Commission of McLean County, Illinois, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission of McLean County, Illinois, a discretely presented component unit, were not audited in accordance with *Governmental Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the McLean County, Illinois, as of December 31, 2010, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2011 on our consideration of the McLean County, Illinois's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages XI through XXXV , Illinois Municipal Retirement required supplementary information on page 50, other postemployment benefits required supplementary information on page 51, and the schedule of revenues, expenditures and changes in fund balances – budget and actual on pages 48 and 49 and the related notes on pages 52 and 53 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the McLean County, Illinois basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*McGladrey & Pullen, LLP*

Davenport, Iowa  
May 20, 2011

## **McLEAN COUNTY, ILLINOIS**

### **Management Discussion and Analysis**

McLean County's Management Discussion and Analysis offers readers of the County's audited financial statements an overview and analysis of the County's financial activities for the fiscal year ended December 31, 2010. Readers are encouraged to carefully review this information in conjunction with the Letter of Transmittal, the Financial Statements and the Notes to the Financial Statements, which immediately follow this discussion.

McLean County's fiscal year 2010 Comprehensive Annual Financial Report is presented in compliance with the financial reporting requirements under the Governmental Accounting Standards Board (the "GASB") Statement #34. The fiscal year 2010 Comprehensive Annual Financial Report includes the Management Discussion and Analysis, the Government-wide Statement of Net Assets, the Government-wide Statement of Activities, major fund reporting, and the reporting of infrastructure capital assets and long-term liabilities in the governmental activities. These concepts are explained throughout this Management Discussion and Analysis.

#### **Financial Highlights**

As of December 31, 2010, McLean County's net assets for the primary government totaled \$142,118,391. The County's net assets for the primary government increased \$5,932,736 over the prior year. Net assets invested in capital assets (net of related depreciation and related debt) account for over 76% of this amount, with a value of \$108,290,203, which is an increase of \$3,236,905 over the prior year. The net assets of McLean County exceeded its liabilities at December 31, 2010 by \$90,921,961.

As of December 31, 2010, McLean County's governmental funds reported combined ending fund balances of \$29,157,075. This reflects an increase in the combined ending fund balance of \$5,097,005. This increase reflects an increase in the ending fund balance for the County's General Fund, the IMRF fund, and for the nonmajor Special Revenue Funds. As of December 31, 2010, the ending fund balance for the County's General Fund totaled \$10,323,826. The County's General Fund fund balance increased by \$2,453,871 at year end. The ending fund balance for the IMRF fund was (\$28,125), which represents an increase of \$349,810 over the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$18,861,374, which is an increase of \$2,293,324 over the prior year. Of the total combined ending fund balance, \$18,535,091 was legally restricted for specific projects or programs, \$384,141 was reserved for inventories, \$896,709 was reserved for tort judgment, \$55,574 was reserved for prepaids, and \$9,285,560 was available for spending at the government's discretion.

The unreserved fund balance in the County's General Fund was \$9,285,560 as of December 31, 2010, amounting to nearly 25% of the total General Fund expenditures for fiscal year 2010. In comparison, as of December 31, 2009, the unreserved fund balance in the County's General Fund was \$7,869,955.

McLean County's total governmental activities debt as of December 31, 2010, was \$9,231,129 with a statutory limit and debt margin of \$112,365,648.

## **Overview of the Financial Statements**

The following management discussion and analysis serves as an introduction to McLean County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

## **Government-wide Financial Statements**

There are two government-wide financial statements, which are presented to give the reader a broad overview of McLean County's finances in a format that is similar to a private sector business. Both of the government-wide financial statements distinguish programs and services of McLean County that are primarily supported by taxes and intergovernmental revenues, which are commonly referred to as "the governmental activities," from programs and services that are intended to recover all or a significant portion of their costs through fees and charges, which are commonly referred to as "business-type activities." McLean County's governmental activities include a full range of local government services provided to the public, such as law enforcement and public safety, the Circuit Court and Circuit Court Clerk, State's Attorney's Office, Public Defender's Office, Sheriff's Department including an adult detention facility, adult and juvenile probation services including a juvenile detention facility, road construction and maintenance, community planning and development, parks and recreation, and public health, including mental health services. In addition, other general governmental services are provided, such as elections, property assessment, tax collection and distribution, and the issuance of permits and licenses. The sole business-type activity of McLean County government is the County Nursing Home.

The Statement of Net Assets presents summary information on all of McLean County's assets and liabilities, with the difference between the two reported as net assets. This statement is intended to mirror the balance sheet of a private sector business. Over time, increases or decreases in net assets may serve as an indicator of whether the County's financial position is improving or deteriorating. Other indicators include the condition of the County's infrastructure systems (e.g. roads, bridges), changes in the County's equalized assessed valuation (the property tax base), and general economic conditions within the County (e.g. unemployment rate, retail sales, and home sales).

The Statement of Activities presents information showing how the County's net assets changed during 2010. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the reporting method used by most private sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2010, and earned but unused vacation leave will be included in the Statement of Activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2010.

The County has two separately identified component units included in the government-wide financial statements. The Public Building Commission of McLean County and the Emergency Telephone Systems Board are presented as discretely presented component units. Further information regarding the discretely presented component units can be found in the Summary of Significant Accounting Policies in Note 1 – Description of Business and Summary of Significant Accounting Policies, (b) Financial Reporting Entity.

### **Fund Financial Statements**

A Fund is defined as a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. McLean County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of McLean County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary funds are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

### **Governmental Funds**

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances present a separate column of financial data for the General Fund and IMRF Fund, which are considered to be major funds, based on criteria established by GASB Statement #34. Data from the remaining governmental funds are combined into a single,

aggregated presentation. The governmental fund financial statements can be found immediately following the government-wide financial statements. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements, outside of the basic financial statements.

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements' use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. This information can be useful in evaluating County government's near-term financing requirements in comparison to near-term resources available.

The focus of governmental fund financial statements is narrower than that of government-wide financial statements. Therefore, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide reconciliation to the governmental activities column in the government-wide statements.

The McLean County Board maintains budgetary controls over the County's operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the Combined Annual Appropriation and Budget Ordinance adopted by the McLean County Board. The annual budgets for governmental funds are established in accordance with State law and are adopted on a Fund level, except for the General Fund, which is adopted on a departmental level. Personnel services are budgeted by full-time equivalent positions. Capital expenditures are budgeted and approved on an item by item basis within each department and fund. A budgetary comparison schedule is provided for the General Fund and all Special Revenue Funds to show compliance with the budget.

### **Proprietary Funds**

There are two types of Proprietary Funds – Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County's sole enterprise fund is the McLean County Nursing Home. The County has no Internal Service Funds.

The Proprietary Fund statements follow the governmental fund statements in this report. Comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-wide Statement of Net Assets, the total net assets agree and therefore require no reconciliation. Comparing the

total assets and total liabilities between the two statements results in slightly different amounts. This difference results because the "internal balances" line on the government-wide statement combines the "due from other funds" (asset) and "due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

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## **Fiduciary Funds**

Fiduciary Funds are used to account for resources held for the benefit of parties outside of McLean County government. Fiduciary funds are not reflected in the government-wide financial statement since the resources of these funds are not available to support McLean County's own programs and services. The accounting methods used for fiduciary funds are similar to the methods used for proprietary funds.

McLean County maintains two types of fiduciary funds: (1) Private Purpose Trust Funds and (2) Agency Funds. The fiduciary fund financial statements can be found following the proprietary fund financial statements.

## **Notes to the Financial Statements**

The Notes to the Financial Statements provide additional information that helps the reader gain a more complete understanding of the data contained in the government-wide and fund financial statements. The Notes to the Financial Statements can be found immediately following the basic financial statements in this document.

## **Government-wide Financial Analysis**

### **Statement of Net Assets**

The Statement of Net Assets may serve over time as a useful indicator of McLean County's financial position. As of December 31, 2010, McLean County's net assets total \$142,118,391.

As of December 31, 2010, McLean County's total assets are \$193,314,821. Of this total, \$117,535,966 is accounted for by Capital Assets, which includes infrastructure and construction in progress. Prior to the implementation of GASB Statement #34, McLean County had not included infrastructure (roads, bridges, drainage structures) in capital asset reporting for governmental activities. Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by GASB Statement #34. McLean County defines infrastructure assets as any asset with an initial, individual cost of more than \$250,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.



The following table illustrates the condensed Government-wide Statement of Net Assets:

**McLean County, Illinois  
Statement of Net Assets**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Current Assets and						
Long-term Receivable	\$ 67,599,991	\$ 61,395,205	\$ 8,178,864	\$ 8,472,144	\$ 75,778,855	\$ 69,867,349
Capital Assets and						
Construction in Progress						
(Net of Depreciation)	<u>116,152,842</u>	<u>114,013,402</u>	<u>1,383,124</u>	<u>1,513,683</u>	<u>117,535,966</u>	<u>115,527,085</u>
Total Assets	<u>\$ 183,752,833</u>	<u>\$ 175,408,607</u>	<u>\$ 9,561,988</u>	<u>\$ 9,985,827</u>	<u>193,314,821</u>	<u>185,394,434</u>
Current Liabilities	39,676,539	37,321,988	662,454	612,065	40,338,993	37,934,053
Noncurrent Liabilities	<u>10,609,433</u>	<u>10,994,931</u>	<u>248,004</u>	<u>279,789</u>	<u>10,857,437</u>	<u>11,274,720</u>
Total Liabilities	<u>50,285,972</u>	<u>48,316,919</u>	<u>910,458</u>	<u>891,854</u>	<u>51,196,430</u>	<u>49,208,773</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	106,921,713	103,547,095	1,368,490	1,506,203	108,290,203	105,053,298
Restricted Net Assets	16,934,312	14,919,845	-	-	16,934,312	14,919,845
Unrestricted Assets	<u>9,610,836</u>	<u>8,624,748</u>	<u>7,283,040</u>	<u>7,587,770</u>	<u>16,893,876</u>	<u>16,212,518</u>
Total Net Assets	<u>\$ 133,466,861</u>	<u>\$ 127,091,688</u>	<u>\$ 8,651,530</u>	<u>\$ 9,093,973</u>	<u>\$ 142,118,391</u>	<u>\$ 136,185,661</u>

The following exhibit shows the total revenues and expenditures for McLean County's Primary Government activities and the two Component Units:

**McLean County, Illinois  
Statement of Activities**

	<u>Governmental Activities</u>	
	<u>December 31,</u>	
	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Program Revenues:		
Charges for Services	\$ 17,970,235	\$ 18,151,620
Operating Grants and Contributions	9,194,721	7,900,614
Capital Grants	2,660,062	2,801,955
General Revenues:		
Taxes	46,154,867	43,787,158
Unrestricted Interest Earnings	707,380	893,086
Other	1,844,211	1,929,879
Total Revenues	<u>\$ 78,531,476</u>	<u>\$ 75,464,312</u>
<b>EXPENSES</b>		
Governmental Activities:		
General Government	17,906,630	17,305,003
Public Safety	30,257,438	30,144,969
Highways and Streets	11,399,985	10,554,804
Health and Welfare	10,330,274	9,944,030
Culture and Recreation	997,585	1,095,329
Interest Expense	416,392	371,591
Total Governmental Activities	71,308,304	69,415,726
Business-type Activities:		
Health and Welfare	-	-
Total Expenses	<u>71,308,304</u>	<u>69,415,726</u>
Excess/(Deficiency) of Revenues over Expenses Before Extraordinary Items and Transfers	7,223,172	6,048,586
Extraordinary Loss	-	-
Transfers	(847,992)	(623,103)
Change in Net Assets	6,375,180	5,425,483
<b>NET ASSETS</b>		
Beginning of Year	<u>127,091,681</u>	<u>121,666,205</u>
End of Year	<u>\$ 133,466,861</u>	<u>\$ 127,091,688</u>

Primary Government				Component Units			
Business-type Activities		Total Primary Government		Emergency Telephone System Board		Public Building Commission	
December 31,		December 31,		December 31,		December 31,	
2010	2009	2010	2009	2010	2009	2010	2009
\$ 5,851,867	\$ 7,688,957	\$ 23,822,102	\$ 25,840,577	\$ 1,751,076	\$ 1,809,000	\$ 3,623,322	\$ 4,424,656
-	-	9,194,721	7,900,614	-	-	-	-
-	-	2,660,062	2,801,955	-	-	-	-
-	-	46,154,867	43,787,158	-	-	-	-
61,152	105,278	768,532	998,364	9,093	22,935	19,231	39,211
56,739	59,135	1,900,950	1,989,014	1,557	199	-	-
5,969,758	7,853,370	\$ 84,501,234	83,317,682	\$ 1,761,726	\$ 1,832,134	3,642,553	4,463,867
-	-	17,906,630	17,305,003	-	-	3,847,121	4,792,794
-	-	30,257,438	30,144,969	1,794,733	1,787,818	-	-
-	-	11,399,985	10,554,804	-	-	-	-
-	-	10,330,274	9,944,030	-	-	-	-
-	-	997,585	1,095,329	-	-	-	-
-	-	416,392	371,591	-	-	-	-
		71,308,304	69,415,726	1,794,733	1,787,818	3,847,121	4,792,794
7,260,194	8,258,390	7,260,194	8,258,390	-	-	-	-
7,260,194	8,258,390	78,568,498	77,674,116	1,794,733	1,787,818	3,847,121	4,792,794
(1,290,436)	(405,020)	5,932,736	5,643,566	(33,007)	44,316	(204,568)	(328,927)
-	-	-	-	-	-	-	-
847,992	623,103	-	-	-	-	-	-
(442,444)	218,083	5,932,736	5,643,566	(33,007)	44,316	(204,568)	(328,927)
9,093,974	8,875,891	136,185,655	130,542,096	2,005,130	1,960,814	7,664,754	7,993,681
\$ 8,651,530	\$ 9,093,974	\$ 142,118,391	\$ 136,185,662	\$ 1,972,123	\$ 2,005,130	\$ 7,460,186	\$ 7,664,754

## Statement of Activities

Total revenues for McLean County's Primary Government were \$84,501,234 in fiscal year 2010. Governmental activities generated \$78,531,476 (93%), while the Business-type activities generated \$5,969,758 (7%). Total revenues were over 1% higher than the prior year's total of \$83,317,681. Within the governmental activities, tax revenues accounted for \$46,154,867 or 59% of the total revenue sources. Tax revenues increased \$2,367,709 over the prior year. Operating grants and contributions accounted for \$9,194,721 in revenues. This is an increase of \$1,294,107 over the prior year. For the Governmental Activities, Charges for Services accounted for \$17,970,235 in revenues or 23% of the total revenue sources. Charges for Services revenues decreased \$181,385 over the prior year. The balance of revenues were provided to the governmental activities by miscellaneous other revenues and unrestricted interest earnings.

Within the Business-type activities, total revenues were \$5,969,758 in fiscal year 2010. Total revenues for the Business-type activity decreased by \$1,883,611 over the prior year. Charges for services accounted for \$5,851,867 in revenues or 98% of the total revenue sources. This reflects a decrease of \$1,837,090 over the prior year. The decrease in the Charges for Services revenue in fiscal year 2010 is attributable to a decrease in the public aid reimbursement rate at the McLean County Nursing Home. The balance of revenues for the Business-type activities were provided by unrestricted interest earnings, miscellaneous revenues, and an interfund transfer from the Illinois Municipal Retirement Fund (the "I.M.R.F.") and the Social Security Fund to cover the difference between Medicare and Medicaid cost reimbursement and the actual cost of the County's pension contributions to I.M.R.F. and Social Security.

For year-end as of December 31, 2010, total expenditures for the Primary Government totaled \$78,568,498. Within the Governmental activities, the total expenditures in fiscal year 2010 totaled \$71,308,304, which accounts for 91% of the total expenditures. The largest program expenditures within the governmental activities were for Public Safety and General Government. In fiscal year 2010, McLean County spent \$30,257,438 on Public Safety programs and services. This represents 42% of the total expenditures for governmental activities. Expenditures for Public Safety programs and services increased \$112,469 over the prior year. Expenditures for the highways and streets program category increased from \$10,554,804 in fiscal year 2009 to \$11,399,985 in fiscal year 2010. General government expenditures account for \$17,906,630 or 25% of the total expenses for governmental activities. Health and welfare expenditures totaled \$10,330,274, which is an increase of \$386,244 over the prior year. The balance of expenditures for Governmental activities was for culture and recreation and interest expense.

For the Business-type activities, total expenditures in fiscal 2010 for the County's Nursing Home totaled \$7,260,194. Expenditures for the County's Nursing Home decreased \$998,196 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2010.

Governmental Activities:	Expenditures as of 12/31/2010	% of Total	Expenditures as of 12/31/2009	% of Total	Net Change 2009 to 2010
General Government	\$17,906,630	22.79%	\$17,305,003	22.28%	601,627
Public Safety	30,257,438	38.51%	30,144,969	38.81%	112,469
Highways and Streets	11,399,985	14.51%	10,554,804	13.59%	845,181
Health and Welfare	10,330,274	13.15%	9,944,030	12.80%	386,244
Culture and Recreation	997,585	1.27%	1,095,329	1.41%	(97,744)
Interest Expense	416,392	0.52%	371,591	0.48%	44,801
	\$71,308,304	90.75%	\$69,415,726	89.37%	1,892,578
Business-type Activities					
Health and Welfare	7,260,194	9.25%	8,258,390	10.63%	(998,196)
Total Primary Government	\$78,568,498	100.00%	\$77,674,116	100.00%	894,382

### Financial Analysis of the County's Funds

As noted earlier in this analysis, McLean County uses Fund Accounting to insure and document compliance with statutory and governmental accounting principles and standards. The following financial analysis of the County's governmental and proprietary funds is presented to illustrate the financial condition of these funds as of December 31, 2010.

#### Governmental Funds Balance Sheet Analysis

Pursuant to GASB Statement #34, the General Fund and the IMRF Fund are the County's major funds. The General Fund accounts for 36% of the total governmental fund assets and 37% of the total governmental fund balance. The IMRF Fund accounts for 6% of the total governmental fund assets. The other governmental funds (the County's nonmajor Special Revenue Funds) account for 58% of the governmental fund assets and 67% of the total governmental fund balance.

The focus of McLean County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. The County's unreserved fund balance can serve as a useful financial indicator of the County's financial condition at the end of the fiscal year. As of December 31, 2010, the County's governmental funds reported a combined fund balance of \$29,157,075.

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The General Fund is the chief operating fund of County government. On December 31, 2010, the General Fund reported an unrestricted fund balance of \$9,285,560. Total assets in the General Fund amounted to \$24,479,563. Total assets in the General Fund increased \$1,396,603 over the prior year.

Governmental Funds - Revenue and Expenditure Analysis

The following table lists the total revenues and expenditures for the Governmental Funds as of December 31, 2010:

**McLean County, Illinois**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**

	<u>General Fund</u>		<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>						
General Property Taxes	\$ 11,373,401	\$ 10,844,972	\$ 20,610,292	\$ 19,790,542	\$ 31,983,693	\$ 30,635,514
Other Taxes	8,621,238	8,024,202	100,000	78,327	8,721,238	8,102,529
Licenses, Permits, Fees, and Fines	5,407,123	5,414,608	2,506,413	2,638,224	7,913,536	8,052,832
Intergovernmental	3,851,077	2,566,621	12,596,273	11,160,948	16,447,350	13,727,569
Charges for Services	7,081,358	6,596,871	1,699,692	1,490,410	8,781,050	8,087,281
Maintenance Contracts	2,980,189	3,335,657	-	-	2,980,189	3,335,657
Interest	679,665	839,723	27,715	53,363	707,380	893,086
Miscellaneous	64,162	195,686	42,686	115,985	106,848	311,671
Total Revenues	<u>40,058,213</u>	<u>37,818,340</u>	<u>37,583,071</u>	<u>35,327,799</u>	<u>77,641,284</u>	<u>73,146,139</u>
<b>EXPENDITURES</b>						
Current:						
General Government	16,665,023	16,724,824	7,325,060	7,527,555	23,990,083	24,252,379
Public Safety	19,684,921	20,068,764	4,776,925	4,736,577	24,461,846	24,805,341
Highways and Streets	-	-	6,099,364	6,810,592	6,099,364	6,810,592
Health and Welfare	-	-	7,693,107	7,332,284	7,693,107	7,332,284
Culture and Recreation	454,899	447,843	615,060	627,032	1,069,959	1,074,875
Capital Outlay	336,358	475,762	5,964,256	1,256,218	6,300,614	1,731,980
Debt Service	65,759	381,744	2,139,775	2,134,719	2,205,534	2,516,463
Total Expenditures	<u>37,206,960</u>	<u>38,098,937</u>	<u>34,613,547</u>	<u>30,424,977</u>	<u>71,820,507</u>	<u>68,523,914</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>2,851,253</u>	<u>(280,597)</u>	<u>2,969,524</u>	<u>4,902,822</u>	<u>5,820,777</u>	<u>4,622,225</u>
<b>OTHER FINANCING SOURCES</b>						
Operating Transfers In	569,318	502,147	726,465	660,692	1,295,783	1,162,839
Proceeds from Capital Lease	76,084	-	47,836	5,475	123,920	5,475
Proceeds from Sale of Assets	300	-	-	-	300	-
Operating Transfers Out	<u>(1,043,084)</u>	<u>(815,200)</u>	<u>(1,100,691)</u>	<u>(970,742)</u>	<u>(2,143,775)</u>	<u>(1,785,942)</u>
Total Other Financing Sources	<u>(397,382)</u>	<u>(313,053)</u>	<u>(326,390)</u>	<u>(304,575)</u>	<u>(723,772)</u>	<u>(617,628)</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>2,453,871</u>	<u>(593,650)</u>	<u>2,643,134</u>	<u>4,598,247</u>	<u>5,097,005</u>	<u>4,004,597</u>
<b>FUND BALANCE</b>						
Beginning of Year	7,869,955	8,463,605	16,190,115	11,591,868	24,060,070	20,055,473
End of Year	<u>10,323,826</u>	<u>7,869,955</u>	<u>18,833,249</u>	<u>16,190,115</u>	<u>29,157,075</u>	<u>\$ 24,060,070</u>

The change in Fund Balance for the General Fund was an increase of \$2,453,871. This increase is largely attributable to managing the budget and controlling expenses. The General Fund had revenues exceed budget and expenses come in under budget. The increase came despite another year of deferred revenues due from the State of Illinois to satisfy statutory and contractual obligations. For December 31, 2010, the County deferred \$1,016,287.

#### General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, which includes the Tort Judgment Account in the Combined Annual Financial Report as of December 31, 2010, was \$961,044, which was 2.8% less than the adopted budget. Capital Outlay was budgeted at \$166,196 and actual Capital Outlay expenditures were \$336,358, primarily due to \$235,529 of technology improvements (new phone system and an upgrade to the financial software) paid during 2010, but, not included in the original adopted budget.

As of December 31, 2010, the actual revenues in the General Fund totaled \$35,183,228. Actual revenues were \$1,467,697 more than the adopted budget figure of \$33,715,531. In the category of Other Taxes, actual revenues totaled \$8,621,238, which is \$403,912 lower than the adopted budget figure of \$9,025,150. Licenses, permits, fees and fines totaled \$5,407,123, which is \$174,727 less than the adopted budget figure of \$5,581,850. McLean County, like so many other local governments, experienced a decline in Sales Tax revenues, State Income Tax revenues, Interest earned on Investments and Fee revenues this past year.

At year-end, the actual expenditures in the General Fund were 1.2% lower than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$12,311,423, which is \$110,002 higher than the adopted budget appropriation of \$12,201,421. In the category of Public Safety, the actual expenditures totaled \$20,068,764, which is \$716,089 lower than the adopted budget appropriation of \$20,784,853. In the category of Capital Outlay, the actual expenditures totaled \$475,762, which is \$142,426 less than the adopted budget appropriation of \$618,188. The following table shows the changes between the original adopted budget and the final actual revenues and expenditures in the General Fund as of December 31, 2010.



**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010**

	General Fund			Difference
	Original Budget	Final as Amended	Actual Year-End	Original Vs. Actual
REVENUES				
General Property Taxes	\$ 11,372,847	\$ 11,372,847	\$ 11,373,401	554
Other Taxes	9,025,150	9,025,150	8,621,238	(403,912)
Licenses, Permits, Fees, and Fines	5,581,850	5,581,850	5,407,123	(174,727)
Intergovernmental	1,902,107	3,345,535	3,845,098	1,942,991
Charges for Services	1,970,493	1,970,493	2,215,162	244,669
Maintenance Contracts	2,965,847	2,965,847	2,980,189	14,342
Interest	824,250	824,250	676,855	(147,395)
Miscellaneous	72,987	73,987	64,162	(8,825)
Total Revenues	33,715,531	35,159,959	35,183,228	1,467,697
EXPENDITURES				
Current Operating				
General Government	12,375,496	13,324,212	12,277,369	98,127
Public Safety	20,671,423	19,256,814	19,684,921	986,502
Culture and Recreation	497,283	477,670	454,899	42,384
Capital Outlay	166,196	379,420	336,358	(170,162)
Debt Service	69,952	77,604	65,759	4,193
Total Expenditures	33,780,350	33,515,720	32,819,306	961,044
Excess (Deficiency) of Revenues over Expenditures	(64,819)	1,644,239	2,363,922	2,428,741
OTHER FINANCING SOURCES (USES)				
Transfer In	654,297	654,297	569,318	(84,979)
Proceeds from Capital Lease	-	-	76,084	76,084
Proceeds from Disposition of Capital Assets	-	-	300	300
Transfers Out	(787,478)	(179,478)	(1,043,084)	(665,923)
Total Other Financing Sources	(133,181)	474,819	(397,382)	(674,518)
Excess (Deficiency) of Revenues over Expenditures	\$ (198,000)	\$ 2,119,058	1,966,540	\$ 1,754,223
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE				
			803,520	
FUND BALANCE				
Beginning of Year			7,553,766	
End of Year			\$ 10,323,826	

McLean County's total investment in capital assets, including construction in progress, for its governmental and business-type activities as of December 31, 2010, amounts to \$117,535,966, net of accumulated depreciation. The investment in capital assets includes land, buildings, machinery and equipment, system improvements, park facilities, infrastructure and construction in progress on buildings and systems. Below is a brief listing of the major capital asset events during fiscal year 2010:

A variety of infrastructure projects including County highway construction and maintenance and bridge and culvert repair and replacement were ongoing throughout the year. Infrastructure capital asset additions in 2010 amounted to \$7,477,534. Another \$622,881 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2010 as either new or replacement equipment at a cost of \$308,497.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2010, the Statement of Net Assets included \$14,012,968 as the amount for capital leases, net after accumulated depreciation.

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for certain governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of the governmental entity and are backed by the full faith and credit of the governmental entity. McLean County has entered into four outstanding lease agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities. The following table summarizes the annual debt service requirements to maturity for all of the County's capital lease obligations payable to the Public Building Commission.

More detailed information on capital assets can be located in Note 6 – Capital Assets in the Notes to the Basic Financial Information.

**Capital Lease Obligations Payable to Public Building Commission**

<b>Year ending December 31</b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Other</u></b>	<b><u>Total</u></b>
2011	1,562,046	452,470	248,031	2,262,547
2012	1,506,211	484,550	272,916	2,263,677
2013	1,472,793	527,942	262,782	2,263,517
2014	1,396,143	567,493	265,041	2,228,677
2015	1,146,344	502,040	265,290	1,913,674
2016-2020	1,802,500	269,590	4,243,835	6,315,925
2021-2022	200,000	15,000	243,000	458,000
<b>TOTAL</b>	<b>9,086,037</b>	<b>2,819,085</b>	<b>5,800,895</b>	<b>17,706,017</b>

Additional information on McLean County's long-term debt can be found in Note 8 of this report.

## **Enterprise Fund – Net Assets Analysis**

The McLean County Nursing Home is the County's only enterprise fund. The following table reflects the Proprietary Fund Statement of Net Assets for the fiscal year ending December 31, 2010.

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Proprietary Fund - McLean County Nursing Home  
Business-Type Activities - Enterprise Fund  
Statement of Net Assets

	As of December 31, <u>2010</u>	As of December 31, <u>2009</u>	Net Change <u>2009 to 2010</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Deposits	\$ 7,543,086	\$ 8,186,114	\$ (643,028)
Receivables:			
State of Illinois	-	181,545	(181,545)
Accounts	43,292	18,984	24,308
Other	151,942	167,196	(15,254)
Due from Other Funds	576,295	106,059	470,236
Inventories	46,841	49,200	(2,359)
Other Assets	<u>20,719</u>	<u>22,856</u>	<u>(2,137)</u>
Total Current Assets	<u>8,382,175</u>	<u>8,731,954</u>	<u>\$ (349,779)</u>
<b>NONCURRENT ASSETS</b>			
Capital assets	5,059,232	5,188,479	(129,247)
Less Accumulated Depreciation	<u>(3,676,108)</u>	<u>(3,674,796)</u>	<u>(1,312)</u>
Total Noncurrent Assets	<u>1,383,124</u>	<u>1,513,683</u>	<u>(130,559)</u>
Total Assets	<u>9,765,299</u>	<u>10,245,637</u>	<u>(480,338)</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	74,489	68,609	5,880
Capital lease obligation	3,545	2,179	1,366
Deferred revenue	-	-	-
Accrued compensated absences	15,572	17,837	(2,265)
Due to Individuals and Other Governmental Entities	23,891	23,891	-
Due to State of Illinois	338,357	296,963	41,394
Due to Other Funds	203,311	259,810	(56,499)
Due to Fiduciary Funds	<u>205,348</u>	<u>202,586</u>	<u>2,762</u>
Total Current Liabilities	<u>864,513</u>	<u>871,875</u>	<u>(7,362)</u>
<b>NONCURRENT LIABILITIES</b>			
Accrued Compensated Absences	140,150	160,534	(20,384)
Capital lease obligation	11,089	5,301	5,788
Other Postemployment Benefits	<u>98,017</u>	<u>113,954</u>	<u>(15,937)</u>
Total Noncurrent Liabilities	<u>249,256</u>	<u>279,789</u>	<u>(30,533)</u>
Total Liabilities	<u>1,113,769</u>	<u>1,151,664</u>	<u>(37,895)</u>
<b>NET ASSETS</b>			
Invested in Capital Assets	1,368,490	1,506,203	(137,713)
Unrestricted	<u>7,283,040</u>	<u>7,587,770</u>	<u>(304,730)</u>
<b>TOTAL NET ASSETS</b>	<u>8,651,530</u>	<u>9,093,973</u>	<u>\$ (442,443)</u>

As of December 31, 2010, the County's enterprise fund reported total net assets of \$8,651,530. At year-end, the total net assets of the County's enterprise fund decreased \$442,444 over the prior year. Of this total, \$1,368,490 is accounted for by investment in capital assets, net of related debt. The balance of \$7,283,040 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$304,730 over the prior year.

The following table presents the Statement of Revenues, Expenditures, and Changes in Net Assets for the County's proprietary fund.

**Proprietary Fund - Enterprise Fund - McLean County Nursing Home  
Statement of Revenues, Expenditures, and Changes in Net Assets**

	<b>Year Ended December 31, 2010</b>	<b>Year Ended December 31, 2009</b>	<b>Net Change 2009 to 2010</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 5,851,867	\$ 7,688,957	\$(1,837,090)
Miscellaneous	<u>56,739</u>	<u>59,135</u>	<u>(2,396)</u>
Total Operating Revenues	<u>5,908,606</u>	<u>7,748,092</u>	<u>(1,839,486)</u>
<b>OPERATING EXPENSES</b>			
Personal Services	5,009,744	5,127,830	(118,086)
Contractual Services	960,770	1,950,067	(989,297)
Supplies	416,751	369,320	47,431
Food	348,159	341,788	6,371
Utilities	299,016	265,126	33,890
Repairs and Maintenance	5,067	3,299	1,768
Depreciation	<u>214,755</u>	<u>200,848</u>	<u>13,907</u>
Total Operating Expenses	<u>7,254,262</u>	<u>8,258,278</u>	<u>(1,004,016)</u>
Operating Income/(Loss)	(1,345,656)	(510,186)	(835,470)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest	61,153	105,277	(44,124)
Loss on Asset Disposal	<u>(5,932)</u>	<u>(112)</u>	<u>(5,820)</u>
Income before Operating Transfers	(1,290,435)	(405,021)	(885,414)
<b>OPERATING TRANSFERS IN</b>	<u>847,991</u>	<u>623,103</u>	<u>224,888</u>
<b>NET INCOME</b>	(442,444)	218,082	(660,526)
<b>NET ASSETS</b>			
Beginning of Year	<u>9,093,974</u>	<u>8,875,892</u>	<u>218,082</u>
End of Year	<u>8,651,530</u>	<u>9,093,974</u>	<u>\$ (442,444)</u>

Charges for services provided by the County Nursing Home totaled \$5,851,867 and accounted for 99% of the total operating revenues. Charges for services revenue decreased \$1,837,090 from the prior year. This decrease is largely attributable to the reduced public aid reimbursement rate. The total operating expenses were 123% of the total operating revenues for fiscal year 2010. For fiscal year 2010, the total operating expenses were \$7,254,262. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2010 with net loss of \$442,444. The end of the year retained earnings (or fund balance) increased from \$9,093,973 as of December 31, 2009, to \$8,651,530 as of December 31, 2010.

Of the total spent to operate the Nursing Home, 69% was spent on personal services, 13% was spent on contractual services, 11% was spent on food and supplies, 4% was spent on utilities and repairs and maintenance, and 3% was accounted for by annual depreciation on capital assets and loss on asset disposal.

## **ECONOMIC FACTORS**

Although the national economic slowdown that began in 2008 continues to affect both the national and the local housing markets, there are signs that both real estate and employment markets are beginning to stabilize in McLean County. Following the national economic slowdown in real estate development, there continued to be no significant new residential subdivisions started in Bloomington – Normal, McLean County during the 2010. On the east side of Bloomington – Normal, new residential construction continued at a slow pace in previously approved subdivisions. A sign of the slowdown in new residential subdivisions was that McLean County experienced less growth in the County's equalized assessed valuation during 2010 than any other year in the past two decades. For property tax year 2009, the County's equalized assessed valuation totaled \$3,906,902,167, the total rate setting value was \$3,527,056,447. For property tax year 2010, the County's equalized assessed valuation totaled \$3,949,418,011, the total rate setting value was \$3,583,292,853. Total EAV increased \$42,515,844 or 1.09%. Rate setting EAV increased by \$56,236,406 or 1.59%, due in part to the expiration of a TIF district. New construction accounted for \$43 million of the County total equalized assessed value.

In uptown Normal, construction of new office and first floor retail space continues. The 68,000 square foot Multi-Modal Transportation Center/City Hall broke ground in October of 2010 and is scheduled to be occupied in June of 2012. The Transportation Center will bring together the services of Amtrak trains, interstate and regional buses, airport shuttles, the local Bloomington-Normal Public Transit System buses, taxis, and bicycles. The building will also include a 400 car parking garage to accommodate vehicular parking needs throughout uptown Normal.



The first floor of the facility will accommodate Amtrak and Bloomington-Normal Public Transit System (BNPTS) ticketing and office space, waiting areas, a food court, retail, and general community information. The second and third floors will accommodate Town of Normal municipal offices. The fourth floor includes public meeting space and the Town Council chambers for the Town of Normal.

The 229 room Marriott Hotel and adjoining 23,000 square foot Conference Center, owned by the Town of Normal, opened in October 2009 and anchors the revitalized Uptown area. A 500 space parking deck was constructed next to the hotel and conference center. The Children's Discovery Museum, which is operated by the Normal Parks and Recreation Department, continues to attract nearly 150,000 visitors per year.

The economic downturn halted construction on the One Main Development project known as Uptown One, a 129,000 square foot mixed use building. There are several new proposals for this lynchpin space, including extended stay hotel space and mixed commercial/apartment space. Construction was completed on a \$31 million five story building at 206 North Street, Normal. The mixed use development, located at the corner of Fell and North, was completed in early summer of 2009. The five-story building includes a total of 125,000 square feet comprised of 25,500 square feet of first floor retail space, including a 13,000 square foot CVS pharmacy, 35,000 square feet of second floor office space currently occupied by various Illinois State University administrative functions and three floors consisting of 137 one and two bedroom apartments.

Heartland Community College is building a new Student Center and an indoor Athletic Facility on their campus on west Raab Road. The Town of Normal and Heartland Community College entered into a joint agreement to construct a minor league baseball stadium named the Corn Crib. This ball park opened in 2009 and is used by the College and by the CornBelters, a non-affiliated minor league baseball team.

In Bloomington, the 7,000 seat downtown coliseum and adjacent parking deck anchor development in the downtown. The U.S. Cellular Coliseum is the home of the Bloomington Extreme, an indoor arena football league team, and the Bloomington Prairie Thunder, a Class A minor league hockey team. In addition, the Coliseum offers a new entertainment venue for the community with variety shows, concerts, and other special events. The Bloomington Center for the Performing Arts anchors the north end of downtown Bloomington. The Center for the Performing Arts offers another entertainment venue for live performances by musical groups, the Bloomington-Normal Symphony Orchestra and other performers. In addition, the Center for the Performing Arts provides rehearsal and studio space for musicians and dance companies in Bloomington-Normal. The development of the cultural district on the north end of downtown Bloomington includes the addition of an outdoor performance stage area which opened in the summer of 2009.

Bloomington continues to attract residential development to the downtown area. Several properties are currently being converted into residential space. Bloomington's east side is expected to attract residential and commercial development when the local economy recovers. Bloomington's growth on the east side expanded with the annexation of property along Ireland Grove Road east of Towanda Barnes Road for The Grove residential subdivision. A new Holiday Inn Hotel and Conference Center opened on Route 9 east across the street from the main entrance to the Central Illinois Regional Airport. Another hotel/restaurant complex opened at the corner of Towanda-Barnes and GE roads.

Illinois State University began construction of a new 170,000 square foot Student Fitness and Kinesiology Recreation Center on north Main Street in the fall of 2009 and the building was opened for use in the spring of 2011.

To provide for significant enrollment growth, in 2008 the Unit 5 School District approved plans to construct two new elementary schools and a new junior high school near the intersection of Towanda-Barnes Road and U.S. 150. Construction of the new school buildings was delayed due to an extremely wet Spring, but the Benjamin Elementary and the Cedar Ridge Elementary schools opened in August 2010, and the George L. Evans Junior High school will open in the fall of 2011.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant at reduced capacity. New models are planned for production at the plant, employment has stabilized, and the future outlook is improving. McLean County's unemployment rate stabilized in the fall of 2010 and continues to show significant improvement, with a 7.4% rate in February, 2011 compared to 9.1% one year earlier. McLean County continues to report one of the most favorable employment climates in the State.

Horizon Wind Energy's plans to expand the Twin Groves I and II Wind Farms by constructing an additional 260 wind turbines are delayed due to general economic conditions as well as capacity issues with transmission lines, but plans remain in place for 2012 and 2013.

Invenergy, LLC has completed construction of a 100 turbine Wind Farm northeast of Normal along the Interstate 74 corridor near Carlock. These turbines will be added to the tax rolls in 2011.

Even though the national economic slowdown appears to have begun a slow recovery, the impact will continue to be felt by County government. Although there was a State income tax increase in 2011, the state's mounting debts continue to threaten state support of county programs.

In the coming fiscal year, County government will need to balance critical spending needs against further reductions in intergovernmental revenues, flat fee

revenues and continuing low interest earned on investments. The County's governmental funds will again see little growth, and may see a decrease in property values. This will require another highly disciplined budget process in order to maintain existing programs and services while facing increasing personnel costs and employee health insurance costs.

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### **Requests for Information**

This financial report is designed to provide a general overview of McLean County's financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Administrator, P.O. Box 2400, Bloomington, Illinois 61702-2400.

McLEAN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2010

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT ASSETS</b>					
Cash and investments	\$ 26,607,898	\$ 7,543,086	\$ 34,150,984	\$ 1,590,846	\$ 6,912,970
Receivables:					
State of Illinois	5,432,670	-	5,432,670	149,352	-
General property taxes	32,520,269	-	32,520,269	-	-
Accounts	174,868	43,292	218,160	66,163	-
Insurance recoveries	-	-	-	-	-
Other	230,406	151,942	382,348	2,888	-
Due from component unit	461,759	-	461,759	-	-
Due from primary government	-	-	-	-	-
Due from other governments	-	-	-	-	2,114,176
Internal balances	(372,594)	372,984	390	-	-
Inventories	384,141	46,841	430,982	-	-
Capital leases receivable from primary government	-	-	-	-	1,553,110
Capital leases receivable	-	-	-	-	420,000
Bond issuance costs	-	-	-	-	147,286
Other assets	55,574	20,719	76,293	-	28,519
<b>Total current assets</b>	<u>65,494,991</u>	<u>8,178,864</u>	<u>73,673,855</u>	<u>1,809,249</u>	<u>11,176,061</u>
<b>NONCURRENT ASSETS</b>					
Investments	2,000,000	-	2,000,000	-	-
Capital leases receivable from primary government	-	-	-	-	9,051,037
Capital leases receivable	-	-	-	-	5,580,003
Long-term receivable	105,000	-	105,000	-	-
Capital assets:					
Not being depreciated	3,856,789	41,510	3,898,299	-	-
Net of accumulated depreciation	112,296,053	1,341,614	113,637,667	228,730	-
<b>Total capital assets</b>	<u>116,152,842</u>	<u>1,383,124</u>	<u>117,535,966</u>	<u>228,730</u>	<u>-</u>
<b>Total noncurrent assets</b>	<u>118,257,842</u>	<u>1,383,124</u>	<u>119,640,966</u>	<u>228,730</u>	<u>14,631,040</u>
<b>TOTAL ASSETS</b>	<u>183,752,833</u>	<u>9,561,988</u>	<u>193,314,821</u>	<u>2,037,979</u>	<u>25,807,101</u>

LIABILITIES AND NET ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 1,174,522	\$ 74,489	\$ 1,249,011	\$ 46,835	\$ 763,351
Due to primary government	-	-	-	16,799	-
Unearned revenue - property taxes	32,520,269	-	32,520,269	-	-
Unearned revenue - other	307,734	-	307,734	-	35,000
Due to individuals and other governmental entities	354,537	23,891	378,428	-	-
Due to State of Illinois	1,260,622	338,357	1,598,979	-	-
Due to others	1,369,544	205,348	1,574,892	2,130	-
Accrued interest payable	53,973	-	53,973	-	1,055,629
Accrued compensated absences	120,992	15,572	136,564	-	-
Claims payable	896,709	-	896,709	-	-
Capital lease obligations	55,591	4,797	60,388	-	-
Capital lease obligations - component unit	1,562,046	-	1,562,046	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,423,109
Total current liabilities	39,676,539	662,454	40,338,993	65,764	3,277,089
<b>NONCURRENT LIABILITIES</b>					
Unearned revenue	-	-	-	-	70,000
Accrued compensated absences	1,033,872	140,150	1,174,022	92	-
Capital lease obligations	89,501	9,837	99,338	-	-
Capital lease obligations - component unit	7,523,991	-	7,523,991	-	-
IMRF pension obligation	453,710	-	453,710	-	-
Other postemployment benefits	1,508,359	98,017	1,606,376	-	-
General revenue bonds and general obligation lease receipts, net of premium	-	-	-	-	14,999,826
Total noncurrent liabilities	10,609,433	248,004	10,857,437	92	15,069,826
<b>TOTAL LIABILITIES</b>	50,285,972	910,458	51,196,430	65,856	18,346,915
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	106,921,713	1,368,490	108,290,203	228,730	-
Restricted for:					
Operations	991,640	-	991,640	-	7,460,186
Health and wellness	2,101,170	-	2,101,170	-	-
Highway	11,502,620	-	11,502,620	-	-
Employee benefits	323,506	-	323,506	-	-
Public safety	1,850,400	-	1,850,400	-	-
Debt service	164,490	-	164,490	-	-
Capital improvements	486	-	486	-	-
Unrestricted	9,610,836	7,283,040	16,893,876	1,743,393	-
<b>TOTAL NET ASSETS</b>	\$ 133,466,861	\$ 8,651,530	\$ 142,118,391	\$ 1,972,123	\$ 7,460,186

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2010

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>PRIMARY GOVERNMENT</b>			
Governmental activities:			
General government	\$ 17,906,630	\$ 7,337,489	\$ 1,553,114
Public safety	30,257,438	7,489,700	3,978,581
Highways and streets	11,399,985	1,468,811	876,172
Health and welfare	10,330,274	1,262,510	2,786,774
Culture and recreation	997,585	411,725	80
Interest expense	416,392	-	-
Total governmental activities	71,308,304	17,970,235	9,194,721
Business-type activities:			
Health and welfare	7,260,194	5,851,867	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 78,568,498</u>	<u>\$ 23,822,102</u>	<u>\$ 9,194,721</u>
<b>COMPONENT UNITS</b>			
Emergency Telephone System Board	\$ 1,794,733	\$ 1,751,076	\$ -
Public Building Commission	3,847,121	3,623,322	-
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 5,641,854</u>	<u>\$ 5,374,398</u>	<u>\$ -</u>
<b>GENERAL REVENUES</b>			
General property tax			
Motor fuel tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
Intergovernmental			
<b>TRANSFERS</b>			
Total general revenues and transfers			
Change in net assets			
<b>NET ASSETS</b>			
Beginning of year			
End of year			

Net (Expenses) Revenues and Changes in Net Assets					
Capital Grants	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
\$ 64,904	\$ (8,951,123)	\$ -	\$ (8,951,123)	\$ -	\$ -
-	(18,789,157)	-	(18,789,157)	-	-
2,595,158	(6,459,844)	-	(6,459,844)	-	-
-	(6,280,990)	-	(6,280,990)	-	-
-	(585,780)	-	(585,780)	-	-
-	(416,392)	-	(416,392)	-	-
2,660,062	(41,483,286)	-	(41,483,286)	-	-
-	-	(1,408,327)	(1,408,327)	-	-
<u>\$ 2,660,062</u>	(41,483,286)	(1,408,327)	(42,891,613)	-	-
\$ -	-	-	-	(43,657)	-
-	-	-	-	-	(223,799)
<u>\$ -</u>	-	-	-	(43,657)	(223,799)
	31,983,693	-	31,983,693	-	-
	5,531,956	-	5,531,956	-	-
	5,506,056	-	5,506,056	-	-
	1,595,010	-	1,595,010	-	-
	1,538,152	-	1,538,152	-	-
	707,380	61,152	768,532	9,093	19,231
	181,640	56,739	238,379	1,557	-
	1,662,571	-	1,662,571	-	-
	(847,992)	847,992	-	-	-
	<u>47,858,466</u>	<u>965,883</u>	<u>48,824,349</u>	<u>10,650</u>	<u>19,231</u>
	6,375,180	(442,444)	5,932,736	(33,007)	(204,568)
	<u>127,091,681</u>	<u>9,093,974</u>	<u>136,185,655</u>	<u>2,005,130</u>	<u>7,664,754</u>
<u>\$ 133,466,861</u>	<u>\$ 8,651,530</u>	<u>\$ 142,118,391</u>	<u>\$ 1,972,123</u>	<u>\$ 7,460,186</u>	

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**December 31, 2010**

<b>ASSETS</b>	<b>General</b>	<b>Illinois Municipal Retirement Funds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
Cash and investments	\$ 7,961,079	\$ 321,668	\$ 20,325,151	\$ 28,607,898
Receivables:				
State of Illinois	3,636,866	9,704	1,786,100	5,432,670
General property taxes	11,475,929	3,852,453	17,191,887	32,520,269
Accounts	49,583	2,000	228,285	279,868
Other	94,106	-	136,300	230,406
Due from other funds	655,677	28,520	89,519	773,716
Due from fiduciary funds	3,007	-	-	3,007
Due from component units	461,759	-	-	461,759
Inventories	85,983	-	298,158	384,141
Other assets	55,574	-	-	55,574
<b>TOTAL ASSETS</b>	<b>\$24,479,563</b>	<b>\$ 4,214,345</b>	<b>\$ 40,055,400</b>	<b>\$ 68,749,308</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 469,025	\$ -	\$ 705,497	\$ 1,174,522
Deferred revenue - property taxes	11,475,929	3,852,453	17,191,887	32,520,269
Deferred revenue - other	1,037,947	-	725,475	1,763,422
Due to individuals and other governmental entities	227,009	-	127,528	354,537
Due to State of Illinois	37,333	-	1,223,289	1,260,622
Due to other funds	98,424	259,233	788,654	1,146,311
Due to fiduciary funds	810,070	130,784	431,696	1,372,550
Total liabilities	<u>14,155,737</u>	<u>4,242,470</u>	<u>21,194,026</u>	<u>39,592,233</u>
<b>FUND BALANCES</b>				
Reserved for tort judgement	896,709	-	-	896,709
Reserved for inventories	85,983	-	298,158	384,141
Reserved for prepaids	55,574	-	-	55,574
Unrestricted - undesignated reported in:				
General Fund	9,285,560	-	-	9,285,560
Special Revenue Funds	-	(28,125)	18,563,216	18,535,091
Total fund balances	<u>10,323,826</u>	<u>(28,125)</u>	<u>18,861,374</u>	<u>29,157,075</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$24,479,563</b>	<b>\$ 4,214,345</b>	<b>\$ 40,055,400</b>	<b>\$ 68,749,308</b>

The notes to the financial statements are an integral part of this statement.



**McLEAN COUNTY, ILLINOIS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS**

**December 31, 2010**

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Total fund balances - governmental funds		\$ 29,157,075
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Amounts reported for governmental activities in the  
statement of net assets are different because:

Capital assets used in governmental activities are not  
financial resources and therefore are not reported as  
assets in governmental funds. The cost of the assets  
and related accumulated depreciation is:

Cost of capital assets	\$ 165,167,918	
Accumulated depreciation	<u>49,015,076</u>	116,152,842

Long-term receivables not recognized as current resources but are considered unearned revenue until available in the governmental fund statements.	1,455,688
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Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net assets.	(53,973)
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Long-term liabilities, including bonds payable, are  
not due and payable in the current period and,  
therefore, are not reported as liabilities in the  
governmental funds. Long-term liabilities  
at December 31, 2010 consist of:

Capital lease obligations	145,092	
Capital lease obligations - component unit	9,086,037	
Accrued compensated absences	1,154,864	
IMRF pension obligation	453,710	
Claims payable	896,709	
Other Postemployment Benefits	<u>1,508,359</u>	<u>(13,244,771)</u>

<b>TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 133,466,861</u></b>
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The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

**For the Year Ended December 31, 2010**

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
General property taxes	\$ 11,373,401	\$ 3,179,179	\$ 17,431,113	\$ 31,983,693
Other taxes	8,621,238	100,000	-	8,721,238
Licenses, permits, fees, and fines	5,407,123	-	2,506,413	7,913,536
Intergovernmental	3,851,077	-	12,596,273	16,447,350
Charges for services	7,081,358	-	1,699,692	8,781,050
Maintenance contracts	2,980,189	-	-	2,980,189
Interest	679,665	-	27,715	707,380
Miscellaneous	64,162	-	42,686	106,848
Total revenues	<u>40,058,213</u>	<u>3,279,179</u>	<u>34,303,892</u>	<u>77,641,284</u>
<b>EXPENDITURES</b>				
Current:				
General government	16,665,023	2,541,548	4,783,512	23,990,083
Public safety	19,684,921	-	4,776,925	24,461,846
Highways and streets	-	-	6,099,364	6,099,364
Health and welfare	-	-	7,693,107	7,693,107
Culture and recreation	454,899	-	615,060	1,069,959
Capital outlay:				
Highways, bridges, and streets	-	-	5,412,352	5,412,352
Other	336,358	-	551,904	888,262
Debt service	65,759	-	2,139,775	2,205,534
Total expenditures	<u>37,206,960</u>	<u>2,541,548</u>	<u>32,071,999</u>	<u>71,820,507</u>
Excess (deficiency) of revenues over expenditur	<u>2,851,253</u>	<u>737,631</u>	<u>2,231,893</u>	<u>5,820,777</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	569,318	-	726,465	1,295,783
Proceeds from capital lease	76,084	-	47,836	123,920
Proceeds from disposition of capital assets	300	-	-	300
Transfers out	(1,043,084)	(387,821)	(712,870)	(2,143,775)
Total other financing sources (uses)	<u>(397,382)</u>	<u>(387,821)</u>	<u>61,431</u>	<u>(723,772)</u>
Net change in fund balances	2,453,871	349,810	2,293,324	5,097,005
<b>FUND BALANCES</b>				
Beginning of year	<u>7,869,955</u>	<u>(377,935)</u>	<u>16,568,050</u>	<u>24,060,070</u>
End of year	<u>\$ 10,323,826</u>	<u>\$ (28,125)</u>	<u>\$ 18,861,374</u>	<u>\$ 29,157,075</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**WITH THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2010**

Total net change in fund balances - governmental funds		\$ 5,097,005
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay/equipment-other	\$ 2,570,478	
Capital outlay-highways, streets, and bridges	3,423,240	
Capital outlay - payroll/contractual services	520,899	
Depreciation expense	<u>(5,416,257)</u>	1,098,360
Additional capital assets acquired by capital contributions:		
Infrastructure built by State	1,053,861	
Showbus Vans, provided by the State	<u>64,904</u>	1,118,765
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		(311,262)
Repayment on long-term receivable is recognized in the governmental funds in the current year. Revenue related to the long-term receivable was recognized in the Statement of Activities at the inception of the agreement in a prior year and thereby the revenue recognized in the governmental funds is reversed.		(35,000)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments of capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets.		
Debt issued or incurred:		
Proceeds from capital lease	(123,920)	
Net increase in debt due to lease modification	(242,500)	
Principal reductions:		
Capital lease repayments	48,488	
Capital lease repayments - component unit	<u>1,553,110</u>	1,235,178
Some accrued compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		55,062
Some other postemployment benefits reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(481,220)
Some pension obligations reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(453,710)
Some tort judgement reserves reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(896,709)
Interest expense on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of activities.		26,392
Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses & commodities donated are reported as revenues in the Statement of Activities.		
Commodities used	(1,727,475)	
Commodities donated	1,727,475	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.		
Revenues	(2,798,767)	
Expenses	2,798,767	-
Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.		
Proceeds on disposition of capital assets	100	
Gain (loss) on disposition of capital assets	<u>(77,781)</u>	<u>(77,681)</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>		<b>\$ 6,375,180</b>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

**December 31, 2010**

**ASSETS**

**CURRENT ASSETS**

Cash and deposits	\$ 7,543,086
Receivables:	
State of Illinois	-
Accounts	43,292
Other	151,942
Due from other funds	576,295
Inventories	46,841
Other assets	20,719
Total current assets	<u>8,382,175</u>

**NONCURRENT ASSETS**

Capital assets	5,059,233
Less accumulated depreciation	<u>(3,676,109)</u>
Total noncurrent assets	<u>1,383,124</u>

**TOTAL ASSETS**

9,765,299

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	74,489
Capital lease obligation	4,797
Unearned revenue	-
Accrued compensated absences	15,572
Due to individuals and other governmental entities	23,891
Due to State of Illinois	338,357
Due to other funds	203,311
Due to fiduciary funds	205,348
Total current liabilities	<u>865,765</u>

**NONCURRENT LIABILITIES**

Accrued compensated absences	140,150
Capital lease obligation	9,837
Other postemployment benefits	98,017
Total noncurrent liabilities	<u>248,004</u>

**TOTAL LIABILITIES**

1,113,769

**NET ASSETS**

Invested in capital assets, net of related debt	1,368,490
Unrestricted	<u>7,283,040</u>

**TOTAL NET ASSETS**

\$ 8,651,530

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

Year Ended December 31, 2010

**OPERATING REVENUES**

Charges for services	\$ 5,851,867
Miscellaneous	<u>56,739</u>

Total operating revenues	<u>5,908,606</u>
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**OPERATING EXPENSES**

Personal services	5,009,744
Contractual services	960,770
Supplies	416,751
Food	348,159
Utilities	299,016
Repairs and maintenance	5,067
Depreciation	<u>214,755</u>

Total operating expenses	<u>7,254,262</u>
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Operating gain (loss)	(1,345,656)
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**NONOPERATING REVENUES (EXPENSES)**

Interest	61,152
Loss on asset disposal	<u>(5,932)</u>

Income (loss) before operating transfers	(1,290,436)
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**TRANSFERS IN**

847,992

**Changes in net assets**

(442,444)

**NET ASSETS**

Beginning of year	<u>9,093,974</u>
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End of year	<u>\$ 8,651,530</u>
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The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

**Year Ended December 31, 2010**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from public aid and Medicare	\$ 4,191,141
Cash received from residents	1,685,762
Cash paid to employees and related benefits	(4,879,491)
Cash paid for goods and services	(1,977,674)
Other miscellaneous	56,807
Net cash provided by (used for) operating activities	<u>(923,455)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Transfer from other funds	847,991
Payment on interfund accounts	(692,814)
Net cash provided by (used for) noncapital financing activities	<u>155,177</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition of capital assets	(79,541)
Principal payments on capital lease	(3,431)
Interest payments on capital lease	(319)
Net cash used for capital and related financing activities	<u>(83,291)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received on cash and deposits	<u>208,540</u>
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**NET INCREASE IN CASH AND CASH EQUIVALENTS**

(643,029)

**CASH AND CASH EQUIVALENTS**

Beginning of year	<u>8,186,115</u>
End of year	<u>\$ 7,543,086</u>

**RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Operating loss	\$ (1,345,656)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	214,755
Change in operating assets and liabilities:	
Receivables	25,104
Inventory	2,359
Other assets	2,138
Accounts payable and other liabilities	193,782
Postemployment benefits	<u>(15,937)</u>

**NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES**

\$ (923,455)

**Noncash capital asset acquisition**

\$ 10,586

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**December 31, 2010**

	<b><u>Private- purpose Trust</u></b>	<b><u>Agency</u></b>
<b>ASSETS</b>		
Cash and investments	\$ 607,527	\$ 3,102,822
Accounts receivable	570,181	-
Accrued interest receivable	-	7,571
Receivables - other	-	56,899
Due from component units	-	2,130
Due from others	<u>-</u>	<u>1,577,901</u>
 <b>TOTAL ASSETS</b>	 1,177,708	 4,747,323
 <b>LIABILITIES</b>		
Due to individuals and other governmental entities	<u>265,545</u>	<u>4,747,323</u>
 <b>NET ASSETS</b>		
Assets held in trust for others	<u>\$ 912,163</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND**

**For the Year Ended December 31, 2010**

<b>ADDITIONS</b>		
Interest		\$ 42,430
Other:		
Contributions		10,134
Miscellaneous		<u>7,807</u>
Total additions		<u>60,371</u>
<b>DEDUCTIONS</b>		
Current:		
General government		-
Health and welfare		<u>12,341</u>
Total deductions		<u>12,341</u>
<b>CHANGE IN NET ASSETS</b>		48,030
<b>NET ASSETS</b>		
Beginning of year		<u>864,133</u>
End of year		<u><u>\$ 912,163</u></u>

The notes to the financial statements are an integral part of this statement.



## McLEAN COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

#### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McLean County, Illinois (County) is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to McLean County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. McLean County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily insurance, manufacturing, retail, and agricultural. Additionally, there are several large non-profit employers such as universities, colleges, hospitals, and other state and local governments.

The accounting policies of McLean County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies.

##### (a) Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, McLean County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of McLean County are financially accountable. McLean County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on McLean County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on McLean County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see next page for description) to emphasize that it is legally separate from the government.

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(a) Financial Reporting Entity (Continued)**

Based on the foregoing criteria, the following two organizations are considered to be discretely presented component units of McLean County:

**Emergency Telephone System Board (ETSB)** - The McLean County Board Chairman with the advice and consent of the McLean County Board appoints 9 board members to the Emergency Telephone System Board. The members of the Emergency Telephone System Board are then responsible for planning the 911 emergency systems, receiving monies imposed under an established surcharge, authorizing disbursements, and hiring all staff. The geographic area served by the Emergency Telephone System Board is the same as McLean County. The Treasurer of McLean County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board.

**Public Building Commission (PBC)** - The Public Building Commission is governed by a nine member board of which the County Board appoints the majority of the Public Building Commission's Board. The Public Building Commission enters into lease agreements with local governmental units and issues related debt obligations to acquire, construct, improve, and/or maintain properties on behalf of the same governmental entities. The Public Building Commission currently has debt outstanding and related lease agreements with McLean County and the City of Bloomington, Illinois. The debt is an obligation of the Public Building Commission but is payable solely from the lease payments of the related governmental entities. The rental due under the lease agreement is a general obligation and backed by the full faith and credit of the respective governmental entities with which the Public Building Commission has leases. Therefore, there is a financial benefit/burden relationship.

Transactions between McLean County and the Public Building Commission, as a discretely presented component unit, are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

The Public Building Commission's fiscal year end is September 30.

Significant accounting policies of the Emergency Telephone System Board and Public Building Commission are the same as those of McLean County.

Separate financial statements for the Emergency Telephone System Board are not issued.

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (a) Financial Reporting Entity (Continued)

Complete financial statements of the Public Building Commission can be obtained from the County Administrator's office at McLean County at the following address:

Administrative offices:  
Public Building Commission  
c/o County Administrator  
McLean County, Illinois  
115 E. Washington St., Room 401  
P.O. Box 2400  
Bloomington, IL 61702-2400

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of McLean County, Illinois.

The Regional Office of Education, serving McLean, DeWitt, and Livingston Counties, is excluded from the financial reporting entity, as this agency is deemed to be accountable to the State of Illinois.

#### (b) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major enterprise fund are reported as separate columns in the fund financial statements.

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (c) — Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, other than agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded only when payment is due.

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance fiscal year 2011 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements. In government fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. Unearned revenues include grant awards received but unearned by either the passage of a specified time or the fulfillment of expenditure provisions and fee revenue collected before it has been earned.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Illinois Municipal Retirement Fund - To account for revenues and expenditures of retirement contributions made to the statewide Illinois Municipal Retirement Fund for County employees.

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
(Continued)

The other governmental funds of the County are considered nonmajor and are special revenue funds. Special revenue funds account for the proceeds of specific revenue sources.

The County reports the following major proprietary fund:

The Nursing Home Fund accounts for the activities related to the County's 150-bed nursing home. This is the only enterprise fund the County maintains.

Additionally, the County reports the following fund types:

The private purpose trust funds are used to account for monies provided by private donors to provide specific types of care for County residents; as well as grants acquired to promote community development; and funds acquired for nursing home crafts and activities for residents.

The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. These agency funds account for receipts and disbursements for the operations of eleven special drainage districts; property taxes collected and disbursed to taxing districts; tax sale redemptions; court ordered land condemnations and abandoned property; inheritance taxes to the State of Illinois; bond money being held pending decision of the court; employee wages, taxes, and other deduction payments; jail inmates' cash held; and activity held in trust in the Sheriff's Department.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. The principal operating revenue of the Nursing Home enterprise fund is charges to residents for housing and nursing services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

## McLEAN COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

#### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### (d) Deposits and Investments

The County's cash is comprised of cash on hand, demand deposits, and short-term investments with a maturity at the date of purchase of three months or less.

The County and ETSB invest in allowable investments under the *Illinois Compiled Statutes*. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

The Public Building Commission invests in allowable investments under *Illinois Compiled Statutes*. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value. Repurchase agreements and sweep accounts, investing in United States Government agency debt securities, are stated at cost which approximates fair value.

The County invests in an external investment that is not SEC registered, the Illinois Funds Money Market Fund. The Illinois Fund Money Market Fund is regulated by the State Treasurer's Office. The fair value of the position in the external investment pool is the same as the value of pooled shares.

##### (e) Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the government-wide activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to one percent of the total extended levy.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Inventories

Inventories are stated at cost using the last-in, first-out method. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

(g) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$250,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Infrastructure	15-40 years
Buildings and building improvements	20-99 years
Furnishings and equipment	3-20 years

(h) Accrued Compensated Absences

County employees are paid for vacation and compensated time by prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide and proprietary financial statements. The amount accrued does not exceed a normal year's accumulation. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

(i) Long-term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(i) Long-term Liabilities (Continued)**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**(j) Fund Equity**

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

Net assets are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted through enabling legislation consists of \$991,640 for operations, including, working cash, document storage, and automation; \$2,101,170 for health and wellness; \$11,502,620 for highway; \$323,506 for employee benefits; \$1,850,400 for public safety; \$164,490 for debt service; \$486 for capital improvements.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

**(k) Cash Equivalents**

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.



# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (l) Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

#### (m) Budgetary Data

An operating budget is adopted (legally required) each fiscal year for the general and special revenue funds and is prepared on the same modified accrual basis used to reflect actual revenues and expenditures in the governmental funds. A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. Additionally, budgets were not adopted for the following Special Revenue Funds: Working Cash Fund, Parks and Recreation Special Activities Fund, Federal Financial Participation (FFP) Fund, Bad Check Diversion Fund, SCAAP – Justice Benefits Fund, Federal Asset Forfeiture Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Vending Machine Account, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund, as revenues are mainly derived from grants and the funds operate on the grant period based on the grant budget or the funds are dependent upon donations or charges for services, which are not readily predictable revenues.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. At a regular or special call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following January 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to January 1, the budget is legally enacted through passage of an appropriation ordinance. Any budget transfers or increases by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. During the year, several supplementary appropriations were made. Adjustments made during the year are reflected in the budget information included in the financial statements.
3. The legal level of control is by line item (personal services, contractual services, commodities, and capital outlay), except for the General Fund, for which the legal level of control is at the departmental level. The budgets are prepared on a modified accrual basis. Appropriations lapse at year end and must be reappropriated for the following year.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 2 - CASH AND INVESTMENTS**

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's and ETSB's deposits may not be returned to it. The County and ETSB require deposits in excess of the federally insured amount to be collateralized by negotiable obligations of the United States Government or any agency or instrumentality of the United States Government backed by its full faith and credit in an amount equal to 110 percent of the market value of the obligations pledged. As of December 31, 2010, none of the County's bank balance of \$ 28,838,988 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2010, none of the bank balance of \$ 1,585,829 of the Emergency Telephone System Board (ETSB), a discretely presented component unit, was exposed to custodial credit risk.

Additionally, during the year, the McLean County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The County's policy follows *Illinois Compiled Statutes* which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

**Investments**

As of December 31, 2010, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years) Less than One</u>	<u>Investment Maturities (in Years) One to Five</u>
Illinois Funds	\$ 3,401,140	\$ 3,401,140	\$ -
Repurchase Agreements	2,919,289	1,919,289	1,000,000
Money Market Mutual Funds	5,054,628	5,054,628	-
FNMA	1,000,000	-	1,000,000

As of December 31, 2010, the ETSB, a discretely presented component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Illinois Funds	\$ 6,524	\$ 6,524

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**Interest Rate Risk**

The County and ETSB do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Under the terms of the repurchase and sweep agreements, funds are reinvested daily. Illinois Funds and Money Market Mutual Funds are available for withdrawal at any time.

**Custodial Credit Risk - Investments**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County and ETSB will not be able to recover the value of their investments or collateral securities that are in possession of an outside party. Regarding the County's and ETSB's investment in repurchase agreements the collateral is held by the bank, not in the name of the County or ETSB.

**Credit Risk - Investments**

State law limits investments as described in the Summary of Significant Accounting Policies. The County and ETSB have no investment policy that would further limit their investment choices.

As of December 31, 2010, the County's and ETSB's investment in the Illinois Funds was rated AAAM by Standard and Poor's. As of December 31, 2010, the County's investment in FNMA was rated Aaa by Moody's. The repurchase agreements were not rated. For the other investments a rating is not available.

**Concentration of Credit Risk**

The County and ETSB place no limit on the amount the County and ETSB may invest in any one issuer other than requiring diversification of investments to avoid unreasonable risks. The County and ETSB investments in Illinois Funds and mutual funds are not subject to the provisions of concentration of credit risk.

**PBC - Cash and Investments**

The Public Building Commission, a discretely presented component unit, invests in allowable investments under Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**PBC - Cash and Investments (Continued)**

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 4,721,806 at September 30, 2010.

Custodial credit risk is the risk that, in the event of a bank failure, the PBC's deposits may not be returned to it. The PBC does not have a deposit policy for custodial credit risk.

As of September 30, 2010, \$ 4,154,697 of the PBC's bank balance of \$ 4,703,141 was exposed to custodial credit risk due to it being uninsured or uncollateralized, or uninsured and collateral held by pledging bank's trust department not in the Commission's name.

PBC Investments

As of September 30, 2010, the PBC had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Money Market mutual funds	<u>\$ 2,191,164</u>	<u>\$ 2,191,164</u>
	<u>\$ 2,191,164</u>	<u>\$ 2,191,164</u>

Interest Rate Risk

The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State law limits the investments of the PBC as detailed previously in the opening paragraph for PBC cash and investments. The PBC has no investment policy that would further limit its investment choices. As of September 30, 2010, the PBC's investment in money market mutual funds was rated Aaa and AAAM, by Moody's and S&P, respectively.

Concentration of Credit Risk

The PBC places no limit on the amount the PBC may invest in any one issuer. Money Market mutual funds are 100 percent of the PBC's total investments, as of September 30, 2010.

## **McLEAN COUNTY, ILLINOIS**

### **NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

#### **NOTE 3 - PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied during the Board session held in November of each year and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

Property taxes levied in 2010 to be collected in 2011 have been recognized as assets (receivable), net of an estimated uncollectible amount of 1 percent, and deferred as these taxes are intended for budget purposes to be used in 2011.

Forfeited, objected, and delinquent tax distributions are recognized as revenues as collected due to questioned collectibility.

#### **NOTE 4 - COMMON CASH ACCOUNT**

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, proprietary, and fiduciary funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average daily balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved and at year-end are reflected as amounts due to the respective "loaning" fund.

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2010

Receivables at December 31, 2010 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	General	IMRF	Nonmajor Funds	Business Type Nursing Home	Private Purpose Trust	Agency
Federal:						
Grants	\$ 26,530	\$ -	\$ -	\$ -	\$ -	\$ -
Other	2,475	-	-	-	-	-
	29,005	-	-	-	-	-
State of Illinois:						
Sales tax	1,495,103	-	-	-	-	-
Income tax	887,941	-	-	-	-	-
Replacement tax	140,132	9,704	-	-	-	-
Motor fuel tax	-	-	373,162	-	-	-
Salary reimbursements	1,052,206	-	-	-	-	-
Grants	38,803	-	1,412,938	-	-	-
Other	22,681	-	-	-	-	-
	3,636,866	9,704	1,786,100	-	-	-
General property tax	11,475,929	3,852,453	17,191,887	-	-	-
Accounts:						
Fees and fines	49,583	-	226,992	-	40	-
Private pay patients and insurance	-	-	-	43,292	-	-
Community development loans	-	-	-	-	570,141	-
Miscellaneous	-	2,000	1,293	-	-	-
	49,583	2,000	228,285	43,292	570,181	-
Other:						
Medicare	-	-	985	132,133	-	-
Due from other governments	50,331	-	129,060	-	-	-
Interest	13,338	-	6,255	19,809	-	7,570
Miscellaneous	1,432	-	-	-	-	56,900
	65,101	-	136,300	151,942	-	64,470

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 5 - RECEIVABLES (CONTINUED)**

The nonmajor accounts receivable includes a receivable from the Bloomington Normal Airport Authority which is not expected to be collected within one year. The remaining balance to be received was \$ 105,000 at December 31, 2010, with annual installments of \$35,000 due each October 1 through 2013. An equal amount has been reflected as unearned revenue in the fund financial statements and revenue in the government-wide financial statements.

Also, following is a schedule of community development loan receivables in the Private Purpose Trust Funds not expected to be collected within one year:

<b><u>Due in Year Ending</u></b> <b><u>December 31,</u></b>	<b><u>Amount</u></b>
2011	\$ 60,237
2012	335,799
2013	28,168
2014	29,375
2015	29,369
2016-2020	87,193
2021-2025	-
	<u>\$ 570,141</u>

The County received grants from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grants, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of McLean County. If the repaid principal and interest are not reloaned, it must be returned to the state.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2010 was as follows:

**Primary Government**

	<b>Balance at December 31, 2009</b>	<b>Additions</b>	<b>Deductions/ Reclassifications</b>	<b>Balance at December 31, 2010</b>
<b>Governmental activities:</b>				
Not depreciated:				
Land	\$ 2,861,122	\$ 42,096	\$ (5,750)	\$ 2,897,468
Construction in progress	1,701,086	622,881	(1,364,651)	959,316
Depreciated:				
Buildings	67,700,368	37,375	-	67,737,743
Leasehold improvements	956,430	-	-	956,430
Equipment	10,270,055	818,149	(434,230)	10,653,974
Infrastructure	<u>74,485,455</u>	<u>7,477,534</u>	<u>-</u>	<u>81,962,989</u>
Total capital assets	<u>157,974,514</u>	<u>8,998,035</u>	<u>(1,804,631)</u>	<u>165,167,918</u>
Less accumulated depreciation for:				
Buildings	14,082,676	1,392,867	-	15,475,543
Leasehold improvements	473,003	20,740	-	493,743
Equipment	6,367,640	1,029,755	(362,296)	7,035,099
Infrastructure	<u>23,037,796</u>	<u>2,972,895</u>	<u>-</u>	<u>26,010,691</u>
Total accumulated depreciation	<u>43,961,115</u>	<u>5,416,257</u>	<u>(362,296)</u>	<u>49,015,076</u>
<b>Governmental capital assets, net</b>	<u><b>\$114,013,399</b></u>	<u><b>\$ 3,581,778</b></u>	<u><b>\$(1,442,335)</b></u>	<u><b>\$116,152,842</b></u>

Depreciation expense was charged to functions/programs as follows:

<b>Governmental activities:</b>	
General government	\$ 1,492,817
Public safety	436,821
Highways and streets	3,427,948
Health and welfare	20,138
Culture and recreation	<u>38,533</u>
<b>Total depreciation expense - governmental activities</b>	<u><b>\$ 5,416,257</b></u>



**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2010**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

**Primary Government (Continued)**

**Construction Commitments**

The County has entered into construction agreements for highways. At December 31, 2010, commitments were as follows:

Highway	<u>\$ 9,705,481</u>
---------	---------------------

**Capital Assets Under Capital Lease**

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases (excludes construction in progress). At December 31, 2010, capital assets carried in the Statement of Net Assets financed by capital leases were as follows:

Building and improvements	\$ 15,711,656
Equipment	<u>255,169</u>
	15,966,826
Accumulated depreciation	<u>1,953,856</u>
	<u>\$ 14,012,968</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

	<u>Balance at December 31, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2010</u>
<b>Business-type activities:</b>				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Construction in progress	-	26,510	-	26,510
Depreciated:				
Buildings	3,984,310	46,893	(45,541)	3,985,662
Leasehold improvements	87,980	-	-	87,980
Furnishings and equipment	<u>1,101,190</u>	<u>16,724</u>	<u>(173,833)</u>	<u>944,081</u>
Total capital assets	<u>5,188,480</u>	<u>90,127</u>	<u>(219,374)</u>	<u>5,059,233</u>
Less accumulated depreciation for:				
Buildings	3,049,315	105,419	(41,757)	3,112,977
Leasehold improvements	42,531	17,499	-	60,030
Furnishings and equipment	<u>582,950</u>	<u>91,837</u>	<u>(171,685)</u>	<u>503,102</u>
Total accumulated depreciation	<u>3,674,796</u>	<u>214,755</u>	<u>(213,442)</u>	<u>3,676,109</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 1,513,684</u>	<u>\$(124,628)</u>	<u>\$ (5,932)</u>	<u>\$ 1,383,124</u>

**Discretely Presented Component Unit**

	<u>Balance at December 31, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2010</u>
<b>ETSB:</b>				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Leasehold improvements	-	-	-	-
Equipment	<u>4,299,801</u>	<u>-</u>	<u>-</u>	<u>4,299,801</u>
Total capital assets	<u>4,466,897</u>	<u>-</u>	<u>-</u>	<u>4,466,897</u>
Less accumulated depreciation for:				
Buildings	50,126	8,393	-	58,519
Leasehold improvements	-	-	-	-
Equipment	<u>4,113,157</u>	<u>66,491</u>	<u>-</u>	<u>4,113,157</u>
Total accumulated depreciation	<u>4,163,283</u>	<u>74,884</u>	<u>-</u>	<u>4,163,283</u>
<b>Component unit capital assets, net</b>	<u>\$ 303,614</u>	<u>\$ (74,884)</u>	<u>\$ -</u>	<u>\$ 228,730</u>

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 7 - INTERFUND TRANSFERS AND BALANCES

#### Interfund Transfers

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as "Due from/to Other Funds" on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

The following balances as of December 31, 2010 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 489,290
	Nursing Home Fund - Enterprise	166,388
	Fiduciary funds - agency	3,007
Nonmajor governmental	Nonmajor governmental funds	74,265
	Nursing Home Fund - Enterprise	14,877
	General	224
Fiduciary Funds - Agency	General	810,070
	Nursing Home Fund - Enterprise	205,348
	Nonmajor governmental funds	431,698
	IMRF	130,785
Nursing Home – Enterprise	General	98,200
	Nonmajor governmental funds	218,863
	IMRF	259,233
IMRF	Nonmajor governmental funds	6,236
	Nursing Home Fund – Enterprise	22,046

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund.

The following balances represent amounts due to/from the primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government - General Fund	Component unit - ETSB	\$ 16,409
	Component unit - PBC	445,350
IMRF	Component unit - ETSB	237
Nonmajor governmental funds	Component unit - ETSB	153
Fiduciary Fund	Component unit - ETSB	2,130

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)**

**Interfund Transfers (Continued)**

Interfund transfers:

<u>Transfers Out</u>	<u>Transfer In:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Nursing Home - Enterprise Fund</u>	
General	\$ -	\$ 673,188	\$ 369,896	\$ 1,043,084
IMRF	128,588	-	259,233	387,821
Nonmajor governmental funds	<u>440,730</u>	<u>53,277</u>	<u>218,862</u>	<u>712,870</u>
<b>Total</b>	<u>\$ 569,318</u>	<u>\$ 726,465</u>	<u>\$ 847,991</u>	<u>\$ 2,143,775</u>

The transfer to the Nursing Home Fund represents a portion of the liability insurance costs recognized in the accounts of the General Fund and a portion of retirement costs that are funded from the tax levies of certain nonmajor governmental funds. The remaining transfers were made for general operating purposes.

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT**

Changes in capital lease obligations for the County's governmental activities for the year ended December 31, 2010 are summarized as follows:

	<u>Public Building Commission (PBC) Capital Leases Payable</u>						
	<u>Capital Lease Obligations</u>	<u>Health Department Building</u>	<u>2004 Series</u>	<u>2006 Series</u>	<u>2010 Series</u>	<u>Total PBC</u>	<u>Total</u>
Total long-term debt at beginning of year	\$ 69,660	\$ 140,000	\$1,037,500	\$6,784,647	\$ 2,435,000	\$10,397,147	\$10,466,807
Capital lease additions	123,920	-	-	-	-	-	123,920
Net increase on lease modification	-	-	-	-	242,500	242,500	242,500
Payment on PBC capital lease obligations	-	35,000	62,500	1,298,110	157,500	1,553,110	1,553,110
Capital lease payments	<u>48,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,488</u>
Total long-term debt	145,092	<u>\$ 105,000</u>	<u>\$ 975,000</u>	<u>\$5,486,037</u>	<u>\$2,520,000</u>	9,086,537	9,231,629
Less current portion	<u>55,591</u>					<u>1,562,046</u>	<u>1,617,637</u>
<b>Total long-term debt, net of current portion</b>	<u>\$ 89,501</u>					<u>\$ 7,524,491</u>	<u>\$7,613,992</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations – Governmental Activities

The County has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 5.86 to 12.33 percent with final payment due in 2015.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2010:

Years ending December 31:	
2011	\$ 62,186
2012	41,524
2013	32,679
2014	18,482
2015	<u>1,936</u>
Total minimum lease payments	156,807
Less amount representing interest	<u>11,715</u>
Present value of net minimum lease payments	<u>\$ 145,092</u>

Capital Lease Obligations – Business-Type Activities

The County Nursing Home has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 6.41 to 12.33 percent with final payment due in 2014.

Changes in capital lease obligations for business-type activities for year ended December 31, 2010 are as follows:

<u>Beginning of year</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending of year</u>	<u>Current Portion</u>
<u>\$7,480</u>	<u>\$ 10,585</u>	<u>\$ 3,431</u>	<u>\$ 14,634</u>	<u>\$4,797</u>

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2010:

Years ending December 31:	
2011	\$ 5,160
2012	5,160
2013	3,600
2014	<u>1,410</u>
Total minimum lease payments	15,330
Less amount representing interest	<u>696</u>
Present value of net minimum lease payments	<u>\$ 14,634</u>

## McLEAN COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

#### NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

##### Capital Lease Obligations - Payable to Component Unit

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of and are backed by the full faith and credit of the respective governmental entity. McLean County has entered into the following agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities.

##### 2001, 2001A, 2004, and 2010 Series, as amended

The County, along with the City of Bloomington, Illinois (City), entered into a lease agreement with the Public Building Commission, component unit, for an office building and parking facility purchased and renovated from the proceeds of PBC bond issues. The terms of the lease run from December 1, 2001 through November 30, 2022.

In accordance with the second lease amendment of the agreement between McLean County and the PBC, payments in the amount of \$429,176 are due each October 1 through 2022. Annual interest rates on the remaining payments are from 3.85 to 5.80 percent. The payments are made through the Public Building Commission Lease Fund, a Special Revenue Fund.

##### Series 2006

The County entered into a lease agreement with the Public Building Commission, component unit, for the renovation and improvements to the Law and Justice Center paid from the proceeds of a PBC bond issue in the amount of \$9,553,284. The terms of the lease run from July 2006 through November 1, 2015.

In accordance with the lease agreement, payments in the amount of \$1,685,000 are due each November 1, beginning in 2008 through 2014. A final payment of \$1,370,000 is due November 1, 2015. Annual interest rates on the remaining payments are from 4.10 to 4.35 percent. The payments will be made through the Public Building Commission Lease Fund, a Special Revenue Fund.

##### Health Department Building (formerly Hundman Office Building)

The County entered into a lease agreement with the Public Building Commission to repair and replace the drivet on the exterior of the building. The terms of the lease run from July 1, 2003 through June 30, 2013.

In accordance with the lease agreement, payments in the amount of \$35,000 are due each January 1 through 2013 with no interest. The payments are made through the General Fund.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations - Payable to Component Unit (Continued)

Annual debt service requirements to maturity for all capital lease obligations payable to the component unit are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Years ending December 31:				
2011	\$ 1,562,046	\$ 452,470	\$ 248,031	\$ 2,262,547
2012	1,506,211	484,550	272,916	2,263,677
2013	1,472,793	527,942	262,782	2,263,517
2014	1,396,143	567,493	265,041	2,228,677
2015	1,146,344	502,040	265,290	1,913,674
2016-2020	1,802,500	269,590	4,243,835	6,315,925
2021-2022	<u>200,000</u>	<u>15,000</u>	<u>243,000</u>	<u>458,000</u>
<b>Total</b>	<u>\$ 9,086,037</u>	<u>\$ 2,819,085</u>	<u>\$ 5,800,895</u>	<u>\$ 17,706,017</u>

The portion of the lease payments attributable to administrative and other period charges is not capitalized as lease obligations.

Lease Operations and Maintenance

Additionally, the County levies a tax through the Public Building Commission Rental - Operations and Maintenance Fund, a Special Revenue Fund for the operations and maintenance on the Law and Justice Center, the Government Center, and the Courthouse. The tax proceeds are remitted to the PBC as part of the terms of the lease. Actual expenditures for maintenance are made from the General Fund. The PBC is billed for the maintenance and the General Fund is reimbursed under maintenance contract revenue.

Debt Limitation

*Illinois Compiled Statutes* limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At December 31, 2010, using the 2010 assessed value of all taxable property of \$3,908,370,369 the statutory limit and debt margin for the County was \$112,365,648.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Compensated Absences**

Activity for compensated absences for the year ended December 31, 2010 was as follows:

	<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>
Beginning balance	\$ 1,209,923	\$ 178,371
Additions	2,033,828	263,211
Reductions	<u>(2,088,899)</u>	<u>(285,861)</u>
<b>Ending balance</b>	<b><u>\$ 1,154,862</u></b>	<b><u>\$ 155,721</u></b>
<b>Due within one year</b>	<b><u>\$ 120,992</u></b>	<b><u>\$ 15,572</u></b>

For governmental activities, compensated absences are generally liquidated by the General Fund or Special Revenue Funds where the salary of the employee is typically paid.

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS**

**Component Unit - Emergency Telephone System Board**

**Compensated Absences**

Activity for compensated absences for ETSB for the year ended December 31, 2010 was as follows:

<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Ending Balance</u></b>	<b><u>Due Within One year</u></b>
<u>\$ 295</u>	<u>\$ 2,145</u>	<u>\$ 2,348</u>	<u>\$ 92</u>	<u>\$9</u>

**Component Unit - Public Building Commission**

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2010 are as follows:

	<b><u>Balance October 1, 2009</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Balance September 30, 2010</u></b>
General obligation lease receipts	\$ 8,425,000	\$ -	\$ 8,425,000	\$ -
Revenue bonds	<u>10,314,514</u>	<u>7,125,000</u>	<u>1,455,366</u>	<u>15,954,148</u>
Total bonds outstanding	18,739,514	<u>\$ 7,125,000</u>	<u>\$ 9,880,366</u>	15,984,148
Less current portion	<u>(1,930,367)</u>			<u>(1,423,109)</u>
<b>Noncurrent portion</b>	<b><u>\$ 16,809,147</u></b>			<b><u>\$ 14,561,039</u></b>



**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)**

General obligation lease receipts and revenue bonds payable as of September 30, 2010 are as follows:

\$2,600,000 Revenue Bonds, Series 2004, due in annual installments of \$25,000 to \$200,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.00 to 4.40 percent. The final bonds are due November 1, 2022. 2,075,000

\$9,553,284 Public Building Revenue Bonds, Series 2006, due in annual installments of \$828,846 to \$1,413,774, and annual interest due November 1, with an interest rate of 4.1 to 4.35 percent. The final bonds are due November 1, 2015. 6,784,148

\$7,125,000 Public Building Revenue Refunding Bonds, Series 2010, due in annual installments of \$625,000 to \$845,000, and semi-annual interest due May 1 and November 1, with an interest rate of 2.00 to 4.00 percent. The final bonds are due November 1, 2020. 7,125,000

\$ 15,984,148

Annual requirements to amortize the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2010 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>			<u>Total</u>	<u>Interest</u>	<u>Total</u>
	<u>2004 Revenue Bonds</u>	<u>2006 Revenue Bonds</u>	<u>2010 Revenue Bonds</u>			
2011	\$ 125,000	\$1,298,109	\$ -	\$ 1,423,109	\$ 336,210	\$ 1,759,319
2012	125,000	1,242,046	630,000	1,997,046	767,535	2,764,581
2013	125,000	1,188,710	625,000	1,938,710	648,259	2,586,969
2014	150,000	1,137,793	640,000	1,927,793	679,032	2,606,825
2015	150,000	1,088,643	660,000	1,898,643	704,832	2,603,475
2016-2020	800,000	828,847	3,725,000	5,353,847	1,128,836	6,482,683
2021-2025	600,000	-	845,000	1,445,000	52,275	1,497,275
	<u>\$ 2,075,000</u>	<u>\$6,784,148</u>	<u>\$ 7,125,000</u>	15,984,148	<u>\$ 4,316,979</u>	<u>\$20,301,127</u>

Plus premium	438,787
Less current portion	<u>(1,423,109)</u>
<b>Long-term debt, less current portion</b>	<u><b>\$14,999,826</b></u>

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)

#### Component Unit - Public Building Commission (Continued)

Defeased Debt – On September 13, 2010, the Commission issued \$7,125,000 in revenue bonds, Series 2010 maturing November 1, 2011 through November 1, 2020 with interest rates ranging from 2% to 4% to refund \$7,415,000 of the outstanding revenue bonds, Series 2001 with interest rates from 4% to 6%. The net proceeds related to the refunding of \$7,580,551 and a Commission contribution of \$170,598 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 2001 bond being refunded. As a result, such bonds are considered to be defeased and the liability for these bonds have been removed from the balance sheet.

The Commission completed the advance refunding to reduce its total debt service payments over the next twelve years by \$1,525,089 and to obtain an economic gain (difference between the present values of old and new debt service payments) of \$809,756.

The outstanding balance for the refunded Series 2001 bonds as of September 20, 2010 is \$7,930,000.

### NOTE 10 - OTHER REQUIRED DISCLOSURES

#### (a) Excesses of expenditures over budget in individual funds:

<u>Fund</u>	<u>Expenditures</u>		<u>Excess Actual Over Final Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	
Tort Judgment Fund	\$ 2,460,047	\$ 2,495,893	\$ 35,846
Special Revenue Funds:			
County Motor Fuel Tax Fund	\$ 2,858,000	\$ 2,950,442	\$ 92,442
Historical Museum Fund	66,216	67,166	950
Circuit Clerk Automation Fund	104,637	141,387	36,750
Asset Forfeiture Fund	9,250	19,897	10,647
Waste Management Fund	150,000	177,881	27,881
Public Building Commission O&M Fund	2,419,779	2,567,884	148,105
GIS Fees Fund	162,000	167,414	5,414

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Illinois Municipal Retirement Fund	\$ 28,125
Public Building Commission Rental - Operations and Maintenance Fund	289,559
D.A.R.E. Program Fund	344

The fund deficits will be eliminated with future year taxes, other Federal and State grant receipts, increased fees, and/or a transfer from the General Fund.

(c) At December 31, 2010, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$9,086,037. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2010 and reflected a capitalized lease receivable from the primary government of \$10,604,147. The difference is a result of a new lease agreement and payments made by the primary government to the component unit between September 30 and December 31, 2010 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2010	<u>\$ 10,604,147</u>
Payments by McLean County of principal on capital lease October 1, 2010 through December 31, 2010:	
2001 and 2001A Series	(157,500)
2004 Series	(62,500)
2006 Series	<u>(1,298,110)</u>
	<u>(1,518,110)</u>
Capital lease payable with component unit per McLean County at December 31, 2010	<u>\$ 9,086,037</u>

NOTE 11 - RISK MANAGEMENT

The County is exposed to property-casualty losses related to torts, theft, damages to and destruction of assets, and natural disasters.

The County uses the Tort Account of the General Fund to account for and finance its self-insured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities for claims and losses for workers'

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 11 - RISK MANAGEMENT (CONTINUED)**

compensation, and liability, include an amount for claims incurred but not reported based upon actuarial estimates and prior experience (IBNRs).

The County is self-insured for casualty losses, assumes for itself losses below a stipulated self-insured retention (SIR), above which, it purchases excess insurance coverage. In FY 2010, the following limits and SIRs were in effect:

- 1). Excess Workers Compensation Insurance:
  - a). 1/1/2010 – 12/31/2010:
    - Law Enforcement - \$ 500,000 SIR
    - Non Law enforcement - \$ 450,000 SIR
    - Limits of Coverage: Statutory
    - Employers Liability - \$ 1,000,000
- 2). Excess General/Auto/Professional Liability Insurance :
  - a). 1/1/2010 – 12/31/2010        -        \$ 250,000 SIR;
  - \$ 15,000,000 limits

The Nursing Home has a standalone liability policy that provides liability coverage with a specific limit of \$2,000,000 and an aggregate limit of \$4,000,000. Property coverage is provided by commercial insurance.

The claims liability of \$646,709 reported in the General Fund is based on the requirements of *Governmental Accounting Standards Board Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	<u><b>2010</b></u>	<u><b>2009</b></u>
Balance, beginning of year	\$ 959,151	\$ 1,164,826
Claims incurred	123,796	435,829
Claims paid	<u>(436,238)</u>	<u>(641,504)</u>
<b>Balance, end of year</b>	<u><b>\$ 646,709</b></u>	<u><b>\$ 959,151</b></u>

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 12 - PENSION PLAN

#### (a) Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Plan (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

#### (b) Funding Policy

As set by statute, Sheriff's Law Enforcement Personnel (SLEP) plan members are required to contribute 7.50 percent of their annual covered salary. Also set by statute, all other plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for SLEP plan members for calendar year 2010 was 22.9 percent of covered payroll. The contribution rate for all other employees for calendar year 2010 was 9.10 percent of covered payroll. The County's annual required contribution rate for the calendar year 2010 was 23.26 percent for SLEP plan members and 10.69 percent for all other employees. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### (c) Annual Pension Cost

For fiscal year ending December 31, 2010, the County's actual contributions for pension cost were \$697,880 for the SLEP plan members and \$2,533,918 for all other plan members. The County's required contribution for fiscal year 2010 was \$708,851 for SLEP plan members and \$2,976,657 for all other plan members.

#### Three-Year Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
		<u>SLEP</u>	
December 31, 2010	\$ 708,851	98%	\$10,971
December 31, 2009	632,845	100	-
December 31, 2008	644,928	100	-
		<u>Other Qualifying Employees</u>	
December 31, 2010	\$ 2,976,657	85%	\$442,739
December 31, 2009	2,143,009	100	-
December 31, 2008	2,238,511	100	-

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 12 - PENSION PLAN (CONTINUED)

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's SLEP and all other qualified employees plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's SLEP and all other qualified employees plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

#### (d) Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 37.15 percent funded. The actuarial accrued liability for benefits was \$11,226,605 and the actuarial value of assets was \$4,170,185, resulting in an underfunded actuarial accrued liability (UAAL) of \$7,056,420. The covered payroll (annual payroll of active employees covered by the plan) was \$3,047,512 and the ratio of the UAAL to the covered payroll was 232 percent.

As of December 31, 2010, the most recent actuarial valuation date, the plan covering all other qualifying employees was 67.25 percent funded. The actuarial accrued liability for benefits was \$58,881,255 and the actuarial value of assets was \$39,597,162, resulting in an underfunded actuarial accrued liability (UALL) of \$19,284,093. The covered payroll was \$27,845,249 and the ratio of the UAAL to the covered payroll was 69 percent.

#### SLEP Plan

Fiscal Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2010	708,851	-	-	19	708,851	697,880	10,971	10,971

#### Regular Plan

Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2010	2,976,657	-	-	19	2,976,657	2,533,918	442,739	442,739

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liability for benefits. Typically, the IMRF fund paying the employee is utilized to liquidate the pension liability.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2010**

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

**Litigation**

The County is a defendant in several claims and lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the State's Attorney and outside counsel, when utilized, the resolution of these matters will not have a material adverse effect on the financial condition of the County. At December 31, there was one outstanding lawsuit where outside counsel advises a financial impact to the County is probable. A reserve of fund balance in the Tort Judgment fund for the amount of \$250,000, the County SIR, has been booked.

**Grants**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

**NOTE 14 - OPERATING LEASE**

ETSB leases certain equipment under noncancelable operating leases that expire at various dates through 2025. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:	
2011	\$ 115,016
2012	118,177
2013	121,450
2014	115,951
2015	120,057
2016 - 2020	541,286
2021 - 2025	<u>364,496</u>
	<u>\$1,496,433</u>

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS

#### Plan Description

The County sponsors a single employer health care plan. It provides a continuation option to retirees to purchase health benefits under the County's group health plan. Retirees have the option to purchase health coverage for themselves and eligible dependents. Sheriff's Deputies may retire with the election to continue health coverage at age 50 with 20 years of service. All other employees must meet the IMRF definition of retirement to continue on the plan. Sheriff's Deputies may elect to continue on the County's group health plan at the same contribution rate as active employees, per Illinois Compiled Statute 215 ILCS 5/367h. All other retirees pay 100% of the group rate charged by the carrier.

#### Funding Policy

The current funding policy of the County is to pay health premiums as they occur. This arrangement does not qualify as OPEB plan assets under GASB for current GASB reporting. The required contribution is based on pay-as-you-go financing. For fiscal year 2010, the County contributed \$288,126.

#### Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit cost expense is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. GASB 45 was implemented during fiscal year 2008. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB Obligation:

Annual required contribution	\$ 772,113
Interest on net OPEB obligation	51,349
Adjustment to annual required contribution	(70,053)
Annual OPEB cost/expense	753,409
Contributions and payments made	(288,126)
Increase in net OPEB obligation	465,283
Net OPEB obligation – January 1, 2010	1,141,093
Net OPEB obligation – December 31, 2010	<u>\$ 1,606,376</u>

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2008 through 2010:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
December 31, 2010	\$753,409	38.2%	\$1,606,376
December 31, 2009	727,305	24.0	1,141,093
December 31, 2008	726,863	19.0	588,430



# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2010

### NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

#### Funded Status and Funding Progress

As of January 1, 2010, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$6,636,242 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$6,636,242. The covered payroll was \$22,394,895 and the ratio of the UAAL to the covered payroll was 29.6%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Typically, the fund paying the employee is utilized to liquidate the OPEB liability.

#### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and includes the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations.

In the January 1, 2010 actuarial valuation, projected unit credit actuarial cost method was used. The actuarial assumptions included a health care cost trend rate of 4.5 to 10.0 percent, a discount rate of 4.5 percent, and a 3 percent salary scale. The UAAL is being amortized as a level dollar on an open group. The amortization of UAAL is done over a period of 30 years.

### NOTE 16 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in March, 2009. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. GASB Statement 54 is effective for financial statements for periods beginning after June 15, 2010.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**McLEAN COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended December 31, 2010**

	<b>Budget</b>		
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>			
General property taxes	\$ 11,372,847	\$ 11,372,847	\$ 11,373,401
Other taxes	9,025,150	9,025,150	8,621,238
Licenses, permits, fees, and fines	5,581,850	5,581,850	5,407,123
Intergovernmental	1,902,107	3,345,535	3,845,098
Charges for services	1,970,493	1,970,493	2,215,162
Maintenance contracts	2,965,847	2,965,847	2,980,189
Interest	824,250	824,250	676,855
Miscellaneous	72,987	73,987	64,162
Total revenues	<u>33,715,531</u>	<u>35,159,959</u>	<u>35,183,228</u>
<b>EXPENDITURES</b>			
Current operating:			
General government	12,375,496	13,324,212	12,277,369
Public safety	20,671,423	19,256,814	19,684,921
Culture and recreation	497,283	477,670	454,899
Capital outlay	166,196	379,420	336,358
Debt service	69,952	77,604	65,759
Total expenditures	<u>33,780,350</u>	<u>33,515,720</u>	<u>32,819,306</u>
Excess (deficiency) of revenues over expenditures	<u>(64,819)</u>	<u>1,644,239</u>	<u>2,363,922</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	654,297	654,297	569,318
Proceeds from capital lease	-	-	76,084
Proceeds from disposition of capital assets	-	-	300
Transfers out	(787,478)	(178,478)	(1,043,084)
Extraordinary item - loss on fire	-	-	-
Total other financing sources (uses)	<u>(133,181)</u>	<u>475,819</u>	<u>(397,382)</u>
Net change in fund balance	<u>\$ (198,000)</u>	<u>\$ 2,120,058</u>	<u>1,966,540</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			803,520
<b>FUND BALANCE</b>			
Beginning of year			<u>7,553,766</u>
End of year			<u>\$ 10,323,826</u>

See Notes to Required Supplementary Information.

**McLEAN COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

**ILLINOIS MUNICIPAL RETIREMENT FUND**

**For the Year Ended December 31, 2010**

	<u>2010</u>		<u>Actual</u>
	<u>Budget</u>	<u>Final</u>	
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	
General property taxes	\$ 3,180,000	\$ 3,180,000	\$ 3,179,179
Other taxes	100,000	100,000	100,000
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	3,280,000	3,280,000	3,279,179
<b>EXPENDITURES</b>			
Current - general government:			
Personal services	<u>2,897,480</u>	<u>2,897,480</u>	<u>2,541,548</u>
Excess of revenues over expenditures	382,520	382,520	737,631
<b>OTHER FINANCING USES</b>			
Transfers in	-	-	-
Transfers out	<u>(382,520)</u>	<u>(382,520)</u>	<u>(387,821)</u>
Total other financing sources and uses	<u>(382,520)</u>	<u>(382,520)</u>	<u>(387,821)</u>
Net change in fund balance	-	-	349,810
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year	<u>-</u>	<u>-</u>	<u>(377,935)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,125)</u>

**McLEAN COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**

(Unaudited - See Accompanying Independent Auditor's Report)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability - Entry Age</u>	<u>(Excess) Unfunded Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>(Excess) Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</u>
Sheriff's Law Enforcement Personnel:						
12/31/10	\$ 4,170,185	\$ 11,226,605	\$ 7,056,420	37.15%	\$ 3,047,512	231.55%
12/31/09	3,126,475	10,019,615	6,893,140	31.20	3,077,539	223.98
12/31/08	5,562,440	11,277,627	5,715,187	49.32	2,998,270	190.62
Other qualified employees:						
12/31/10	\$ 39,597,162	\$ 58,881,255	\$ 19,284,093	67.25%	\$ 27,845,249	69.25%
12/31/09	36,315,446	54,500,749	18,185,303	66.63	28,803,887	63.13
12/31/08	51,024,462	60,451,774	9,427,312	84.41	28,588,898	32.98

For our SLEP employees, on a market basis, the actuarial value of assets as of December 31, 2010 is \$4,986,545. On a market basis, the funded ratio would be 44.42%.

For our other qualified employees, on a market basis, the actuarial value of assets as of December 31, 2010 is \$43,474,071. On a market basis, the funded ratio would be 73.83%.

**McLEAN COUNTY, ILLINOIS**  
**OTHER POST EMPLOYMENT BENEFITS**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability - (AAL) (b)</b>	<b>Unfunded (Overfunded) AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll [(b-a)/c]</b>
1/1/2010	\$ -	\$ 6,636,242	\$ 6,636,242	0.0%	\$ 22,394,895	29.6%
1/1/2009	-	5,457,782	5,457,782	0.0	23,028,201	23.7
1/1/2008	-	5,245,669	5,245,669	0.0	22,357,477	23.5

Note: Fiscal year 2008 is the transition year for GASB Statement No. 45.

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2010.

Additional information follows:

- a. The cost method used to determine the ARC is the projected unit credit actuarial cost method.
- b. There are no plan assets.
- c. Economic assumptions are as follows: health care cost trend rates of 4.5-10.0 percent; discount rate of 4.5 percent.
- d. The amortization method is level dollar amount over thirty years based on an open group.

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2010

**Basis of Accounting**

McLean County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds, including the major fund, the General Fund, as presented in the required supplemental information.

**Reconciliation of General Fund Actual Amounts Included in Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual to Amounts Reflected in Government Fund Statements**

A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. The reconciliation of the amounts reflected in the budget and actual schedule to that reflected in the governmental fund statements is as follows:

	<b><u>Per Budget and Actual Schedule</u></b>	<b><u>Employee Benefit Account</u></b>	<b><u>Per Governmental Fund Statements</u></b>
Revenues	\$ 35,183,228	\$ 4,874,985	\$ 40,058,213
Expenditures	<u>33,466,015</u>	<u>4,387,654</u>	<u>37,853,669</u>
Excess (deficiency) of revenue over expenditures	1,717,213	487,331	2,204,544
Total other financing sources (uses)	<u>(397,382)</u>	<u>-</u>	<u>(397,382)</u>
Net change in fund balance	1,319,831	487,331	1,807,162
Fund balance:			
Beginning of year	<u>7,553,766</u>	<u>316,189</u>	<u>7,869,955</u>
End of year	<u>\$ 8,873,597</u>	<u>\$ 803,520</u>	<u>\$ 9,677,117</u>



**McLEAN COUNTY, ILLINOIS**  
**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**  
**December 31, 2010**

Excesses of expenditures over budget in individual accounts is as follows:

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance to Budget</b></u>
General Account	\$ 31,055,673	\$ 30,970,122	\$ 85,551
Tort Judgment Account	<u>2,460,047</u>	<u>2,495,893</u>	<u>(35,846)</u>
Subtotal	33,515,720	33,466,015	49,705
Employee Benefit	<u>-</u>	<u>4,387,654</u>	<u>(4,387,654)</u>
<b>Total</b>	<u><b>\$ 33,515,720</b></u>	<u><b>\$ 37,853,669</b></u>	<u><b>\$ (4,337,949)</b></u>

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**COMBINING AND INDIVIDUAL FUND STATEMENTS**

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2010**

<b>ASSETS</b>	<b>Working Cash</b>	<b>Parks and Recreation Special Activities</b>	<b>Dental Sealant Grant</b>	<b>Women, Infants, and Children</b>
Cash and investments	\$ 742,423	\$ 26,169	\$ 255,289	\$ 180,704
Receivables:				
State of Illinois	-	-	12,886	5,995
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	246	-
Due from other funds	-	-	224	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u><u>\$ 742,423</u></u>	<u><u>\$ 26,169</u></u>	<u><u>\$ 268,645</u></u>	<u><u>\$ 186,699</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ 10,911	\$ 2,208
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	-	-	18,797	16,575
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	1,752	973
Due to fiduciary funds	-	-	1,898	10,962
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	-	-	33,358	30,718
 <b>FUND BALANCES (DEFICIT)</b>				
Reserved for inventories	-	-	-	-
Unreserved - undesignated	<u>742,423</u>	<u>26,169</u>	<u>235,287</u>	<u>155,981</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u><u>\$ 742,423</u></u>	<u><u>\$ 26,169</u></u>	<u><u>\$ 268,645</u></u>	<u><u>\$ 186,699</u></u>

**SCHEDULE 1**

**Special Revenue**

<b>Preventive Block Grant</b>	<b>Family Case Management</b>	<b>AIDS Counseling and Testing Grant</b>	<b>Federal Financial Participation Program</b>	<b>Persons With Developmental Disabilities</b>	<b>Tuberculosis Care and Treatment</b>	<b>County Health</b>
\$ 41,156	\$ 503,349	\$ 55,365	\$ 22,103	\$ 64,554	\$ 319,239	\$ 1,970,026
31,821	419,437	37,416	214,774	-	-	134,291
-	-	-	-	638,695	296,108	3,043,970
7,694	231	-	-	-	-	846
-	-	-	-	-	-	16,199
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 80,671</u>	<u>\$ 923,017</u>	<u>\$ 92,781</u>	<u>\$ 236,877</u>	<u>\$ 703,249</u>	<u>\$ 615,347</u>	<u>\$ 5,165,332</u>
\$ 1,217	\$ 4,070	\$ 10,348	\$ -	\$ (1)	\$ 651	\$ 40,956
-	-	-	-	638,695	296,108	3,043,970
24,637	33,538	22,751	104,646	-	-	193,232
-	-	-	-	-	-	21,521
124	-	-	-	-	-	26,783
639	1,828	1,226	-	-	8,706	35,263
2,454	24,273	5,754	-	-	3,862	81,287
29,071	63,709	40,079	104,646	638,694	309,327	3,443,012
-	-	-	-	-	-	-
<u>51,600</u>	<u>859,308</u>	<u>52,702</u>	<u>132,231</u>	<u>64,555</u>	<u>306,020</u>	<u>1,722,320</u>
<u>\$ 80,671</u>	<u>\$ 923,017</u>	<u>\$ 92,781</u>	<u>\$ 236,877</u>	<u>\$ 703,249</u>	<u>\$ 615,347</u>	<u>\$ 5,165,332</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2010**

<b>ASSETS</b>	<b>County Highway</b>	<b>County Bridge</b>	<b>County Matching Tax</b>	<b>County Motor Fuel Tax</b>
Cash and investments	\$ 2,367,700	\$ 3,201,017	\$ 1,389,482	\$ 3,204,089
Receivables:				
State of Illinois	335,852	-	-	205,246
General property taxes	2,574,036	1,676,070	1,274,526	-
Accounts	169,472	26,088	-	-
Other	-	-	-	105,000
Due from other funds	70,239	-	-	-
Due from component unit	-	-	-	-
Inventories	298,158	-	-	-
Other	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 5,815,457</u></b>	<b><u>\$ 4,903,175</u></b>	<b><u>\$ 2,664,008</u></b>	<b><u>\$ 3,514,335</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 286,083	\$ 31,867	\$ 4,088	\$ 31,816
Deferred revenue - property taxes	2,574,036	1,676,070	1,274,526	-
Deferred revenue - other	163,980	26,088	-	105,000
Due to individuals and other governmental entities	46,007	-	10,000	50,000
Due to State of Illinois	302,200	36,304	405,638	452,240
Due to other funds	-	-	-	-
Due to fiduciary funds	53,367	6,517	-	39,841
Total liabilities	3,425,673	1,776,846	1,694,252	678,897
<b>FUND BALANCES (DEFICIT)</b>				
Reserved for inventories	298,158	-	-	-
Unreserved - undesignated	2,091,626	3,126,329	969,756	2,835,438
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 5,815,457</u></b>	<b><u>\$ 4,903,175</u></b>	<b><u>\$ 2,664,008</u></b>	<b><u>\$ 3,514,335</u></b>

**SCHEDULE 1**  
**(CONTINUED)**

**Special Revenue**

<b>Children's Advocacy Center</b>	<b>Social Security</b>	<b>Co-operative Extension</b>	<b>Historical Museum</b>	<b>Veterans' Assistance Commission</b>	<b>Recorder Document Storage</b>
\$ 60,601	\$ 643,932	\$ 22,429	\$ 2,804	\$107,036	\$ 109,618
71,589	-	-	-	-	-
135,341	2,298,514	532,620	65,554	167,838	-
9,386	1,291	-	-	-	476
-	-	-	-	-	-
-	19,056	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 276,917</u>	<u>\$ 2,962,793</u>	<u>\$ 555,049</u>	<u>\$ 68,358</u>	<u>\$274,874</u>	<u>\$ 110,094</u>
\$ 881	\$ -	\$ 22,429	\$ 2,804	\$ 555	\$ 9,201
135,341	2,298,514	532,620	65,554	167,838	-
14,471	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,965	218,863	-	-	-	-
12,682	93,785	-	-	2,964	979
<u>165,340</u>	<u>2,611,162</u>	<u>555,049</u>	<u>68,358</u>	<u>171,357</u>	<u>10,180</u>
-	-	-	-	-	-
111,577	351,631	-	-	103,517	99,914
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 276,917</u>	<u>\$ 2,962,793</u>	<u>\$ 555,049</u>	<u>\$ 68,358</u>	<u>\$274,874</u>	<u>\$ 110,094</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2010**

<b>ASSETS</b>	<b>Circuit Clerk Oper &amp; Admin</b>	<b>Bad Check Diversion Fund</b>	<b>Circuit Clerk Automation</b>	<b>Court Security</b>
Cash and investments	\$76,886	\$ 930	\$ 213,030	\$48,573
Receivables:				
State of Illinois	-	-	-	-
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
	<u>\$76,886</u>	<u>\$ 930</u>	<u>\$ 213,030</u>	<u>\$48,573</u>
<b>TOTAL ASSETS</b>	<u>\$76,886</u>	<u>\$ 930</u>	<u>\$ 213,030</u>	<u>\$48,573</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ 1,785	\$ 129
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Due to fiduciary funds	-	-	-	13,628
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,628</u>
Total liabilities	-	-	1,785	13,757
<b>FUND BALANCES (DEFICIT)</b>				
Reserved for inventories	-	-	-	-
Unreserved - undesignated	76,886	930	211,245	34,816
	<u>76,886</u>	<u>930</u>	<u>211,245</u>	<u>34,816</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u>\$76,886</u>	<u>\$ 930</u>	<u>\$ 213,030</u>	<u>\$48,573</u>



# Special Revenue

<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
\$ 452,628	\$ 239,470	\$ 110,155	\$ 43,905	\$ 6,991	\$ 139,645	\$ 120,319	\$ -	\$ 11,698
-	-	3,000	-	-	-	-	-	-
-	-	-	-	-	-	45	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 452,628</u>	<u>\$ 239,470</u>	<u>\$ 113,155</u>	<u>\$ 43,905</u>	<u>\$ 6,991</u>	<u>\$ 139,645</u>	<u>\$ 120,364</u>	<u>\$ -</u>	<u>\$ 11,698</u>
\$ 3,485	\$ 3	\$ 823	\$ (1)	\$ 2,249	\$ -	\$ 395	\$ (1)	\$ (1)
-	-	-	-	-	-	-	-	-
-	-	1,760	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	345	-
<u>3,605</u>	<u>1,974</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,090	1,977	2,583	(1)	2,249	-	395	344	(1)
<u>445,538</u>	<u>237,493</u>	<u>110,572</u>	<u>43,906</u>	<u>4,742</u>	<u>139,645</u>	<u>119,969</u>	<u>(344)</u>	<u>11,699</u>
<u>\$ 452,628</u>	<u>\$ 239,470</u>	<u>\$ 113,155</u>	<u>\$ 43,905</u>	<u>\$ 6,991</u>	<u>\$ 139,645</u>	<u>\$ 120,364</u>	<u>\$ -</u>	<u>\$ 11,698</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2010**

ASSETS	IDPA IV-D Project	Waste Management	Multi- disciplinary Domestic Violence Grant
Cash and investments	\$ -	\$ 170,427	\$ -
Receivables:			
State of Illinois	86,764	-	57,709
General property taxes	-	-	-
Accounts	-	9,929	-
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 86,764</u></b>	<b><u>\$ 180,356</u></b>	<b><u>\$ 57,709</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 412	\$ 1,499	\$ 14,415
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	69,324	-	29,176
Due to fiduciary funds	8,753	-	5,532
Total liabilities	78,489	1,499	49,123
<b>FUND BALANCES (DEFICIT)</b>			
Reserved for inventories	-	-	-
Unreserved - undesignated	8,275	178,857	8,586
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 86,764</u></b>	<b><u>\$ 180,356</u></b>	<b><u>\$ 57,709</u></b>

**SCHEDULE 1**  
**(CONTINUED)**

<u>Public Building Commission Lease</u>	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>
\$ 164,492	\$ -	\$ 10,505	\$100,634	\$ 31,916	\$ 37,866	\$ 14,576
-	-	-	-	-	-	-
2,093,034	2,395,581	52	-	238	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,257,526</u>	<u>\$ 2,395,581</u>	<u>\$ 10,557</u>	<u>\$100,634</u>	<u>\$ 32,154</u>	<u>\$ 37,866</u>	<u>\$ 14,576</u>
\$ 2	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ 4,167
2,093,034	2,395,581	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	289,559	-	-	-	-	-
-	-	994	-	-	-	-
<u>-</u>	<u>-</u>	<u>994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,093,036	2,685,140	995	-	-	1	4,167
-	-	-	-	-	-	-
164,490	(289,559)	9,562	100,634	32,154	37,865	10,409
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,257,526</u>	<u>\$ 2,395,581</u>	<u>\$ 10,557</u>	<u>\$100,634</u>	<u>\$ 32,154</u>	<u>\$ 37,866</u>	<u>\$ 14,576</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2010**

<b>ASSETS</b>	<b>Children's Waiting Room</b>	<b>Vending Machine Account</b>	<b>Fairview Building Fund</b>	<b>Nursing Home Employee Vending</b>
Cash and investments	\$ 48,099	\$ 35,880	\$ 5,206	\$ 1,859
Receivables:				
State of Illinois	-	-	-	-
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	8,600	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u><u>\$ 48,099</u></u>	<u><u>\$ 35,880</u></u>	<u><u>\$ 13,806</u></u>	<u><u>\$ 1,859</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 2,750	\$ -	\$ 1,815	\$ -
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Due to fiduciary funds	-	-	481	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	2,750	-	2,296	-
 <b>FUND BALANCES (DEFICIT)</b>				
Reserved for inventories	-	-	-	-
Unreserved - undesignated	45,349	35,880	11,510	1,859
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u><u>\$ 48,099</u></u>	<u><u>\$ 35,880</u></u>	<u><u>\$ 13,806</u></u>	<u><u>\$ 1,859</u></u>

**SCHEDULE 1**  
(CONTINUED)

**Special Revenue**

<b>Metro McLean County Centralized Communications Center</b>	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Law Library</b>	<b>Collector Tax Indemnity</b>	<b>Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 291,432	\$ 2,195,949	\$ 80,854	\$22,374	\$ 359,281	\$ 486	\$ 20,325,151
-	167,916	1,404	-	-	-	1,786,100
-	-	-	-	-	-	17,191,887
-	-	-	2,537	-	-	228,285
-	6,255	-	-	-	-	136,300
-	-	-	-	-	-	89,519
-	-	-	-	-	-	-
-	-	-	-	-	-	298,158
-	-	-	-	-	-	-
<u>\$ 291,432</u>	<u>\$ 2,370,120</u>	<u>\$ 82,258</u>	<u>\$24,911</u>	<u>\$ 359,281</u>	<u>\$ 486</u>	<u>\$ 40,055,400</u>
\$ 6,167	\$ 171,128	\$ 29,698	\$ 4,492	\$ -	\$ -	\$ 705,497
-	-	-	-	-	-	17,191,887
-	-	-	-	-	-	725,475
-	-	-	-	-	-	127,528
-	-	-	-	-	-	1,223,289
58,796	70,239	-	-	-	-	788,654
55,470	-	-	634	-	-	431,696
<u>120,433</u>	<u>241,367</u>	<u>29,698</u>	<u>5,126</u>	<u>-</u>	<u>-</u>	<u>21,194,026</u>
-	-	-	-	-	-	298,158
<u>170,999</u>	<u>2,128,753</u>	<u>52,560</u>	<u>19,785</u>	<u>359,281</u>	<u>486</u>	<u>18,563,216</u>
<u>\$ 291,432</u>	<u>\$ 2,370,120</u>	<u>\$ 82,258</u>	<u>\$24,911</u>	<u>\$ 359,281</u>	<u>\$ 486</u>	<u>\$ 40,055,400</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2010

	<b>Working Cash</b>	<b>Parks and Recreation Special Activities</b>	<b>Dental Sealant Grant</b>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	-	8,459
Intergovernmental	-	-	349,746
Charges for services	-	5,095	37,790
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>5,095</u>	<u>395,995</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Highway and streets	-	-	-
Health and welfare	-	-	366,495
Culture and recreation	-	5,632	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	13,657
Debt service	-	-	-
Total expenditures	<u>-</u>	<u>5,632</u>	<u>380,152</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(537)</u>	<u>15,843</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(537)	15,843
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>742,423</u>	<u>26,706</u>	<u>219,444</u>
End of year	<u>\$ 742,423</u>	<u>\$ 26,169</u>	<u>\$ 235,287</u>

SCHEDULE 2

Special Revenue

<u>Women, Infants, and Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Federal Financial Participation Program</u>	<u>Persons With Developmental Disabilities</u>	<u>Tuberculosis Care and Treatment</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,674	\$ 294,251
-	-	-	-	-	-	-
-	10,288	-	-	-	-	-
437,106	155,389	883,806	475,803	174,087	-	-
-	6,703	1,233	-	-	-	-
-	-	-	-	-	-	-
242	365	15	246	-	-	704
<u>437,348</u>	<u>172,745</u>	<u>885,054</u>	<u>476,049</u>	<u>174,087</u>	<u>639,674</u>	<u>294,955</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
439,063	164,882	907,652	490,655	-	718,696	241,105
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,660	-	3,321	-	-	-	-
-	-	-	-	-	-	-
<u>440,723</u>	<u>164,882</u>	<u>910,973</u>	<u>490,655</u>	<u>-</u>	<u>718,696</u>	<u>241,105</u>
<u>(3,375)</u>	<u>7,863</u>	<u>(25,919)</u>	<u>(14,606)</u>	<u>174,087</u>	<u>(79,022)</u>	<u>53,850</u>
-	-	41,856	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	(41,856)	-	-
-	-	41,856	-	(41,856)	-	-
<u>(3,375)</u>	<u>7,863</u>	<u>15,937</u>	<u>(14,606)</u>	<u>132,231</u>	<u>(79,022)</u>	<u>53,850</u>
<u>159,356</u>	<u>43,737</u>	<u>843,371</u>	<u>67,308</u>	<u>-</u>	<u>143,577</u>	<u>252,170</u>
<u>\$ 155,981</u>	<u>\$ 51,600</u>	<u>\$ 859,308</u>	<u>\$ 52,702</u>	<u>\$ 132,231</u>	<u>\$ 64,555</u>	<u>\$ 306,020</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2010

	<u>County Health</u>	<u>County Highway</u>	<u>County Bridge</u>	<u>County Matching Tax</u>
<b>REVENUES</b>				
General property taxes	\$3,012,864	\$ 2,545,902	\$ 1,691,937	\$ 1,260,157
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	679,451	-	-	-
Intergovernmental	396,906	876,172	-	-
Charges for services	227,830	951,322	117,548	-
Interest	-	2,803	4,078	1,966
Miscellaneous	5,867	18,493	-	-
Total revenues	<u>4,322,918</u>	<u>4,394,692</u>	<u>1,813,563</u>	<u>1,262,123</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	1,568,370	650,962	-
Health and welfare	4,019,396	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	2,098,232	509,913	1,531,939
Other	3,321	301,244	-	-
Debt service	2,820	8,969	-	-
Total expenditures	<u>4,025,537</u>	<u>3,976,815</u>	<u>1,160,875</u>	<u>1,531,939</u>
Excess (deficiency) of revenues over expenditures	<u>297,381</u>	<u>417,877</u>	<u>652,688</u>	<u>(269,816)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	21,170	21,171	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	-	(642)	-
Total other financing sources (uses)	<u>21,170</u>	<u>21,171</u>	<u>(642)</u>	<u>-</u>
Net change in fund balances	318,551	439,048	652,046	(269,816)
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>1,403,769</u>	<u>1,950,736</u>	<u>2,474,283</u>	<u>1,239,572</u>
End of year	<u>\$1,722,320</u>	<u>\$ 2,389,784</u>	<u>\$ 3,126,329</u>	<u>\$ 969,756</u>



**SCHEDULE 2  
(CONTINUED)**

**Special Revenue**

<u>County Motor Fuel Tax</u>	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
\$ -	\$ 137,530	\$2,408,372	\$ 537,326	\$ 67,166	\$ 169,513
-	-	-	-	-	-
-	85,773	-	-	-	-
3,453,201	344,679	-	-	-	-
-	-	-	-	-	-
2,725	-	-	-	-	-
-	-	-	-	-	-
<u>3,455,926</u>	<u>567,982</u>	<u>2,408,372</u>	<u>537,326</u>	<u>67,166</u>	<u>169,513</u>
-	-	1,821,264	-	-	-
-	516,344	-	-	-	-
1,678,174	-	-	-	-	-
-	-	-	-	-	167,282
-	-	-	537,326	67,166	-
1,272,268	-	-	-	-	-
-	-	-	-	-	18,084
-	-	-	-	-	1,380
<u>2,950,442</u>	<u>516,344</u>	<u>1,821,264</u>	<u>537,326</u>	<u>67,166</u>	<u>186,746</u>
<u>505,484</u>	<u>51,638</u>	<u>587,108</u>	<u>-</u>	<u>-</u>	<u>(17,233)</u>
642	-	-	-	-	-
-	-	-	-	-	5,495
-	-	-	-	-	-
-	-	(327,230)	-	-	-
<u>642</u>	<u>-</u>	<u>(327,230)</u>	<u>-</u>	<u>-</u>	<u>5,495</u>
506,126	51,638	259,878	-	-	(11,738)
<u>2,329,312</u>	<u>59,939</u>	<u>91,753</u>	<u>-</u>	<u>-</u>	<u>115,255</u>
<u>\$ 2,835,438</u>	<u>\$ 111,577</u>	<u>\$ 351,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,517</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2010

	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper &amp; Admin</u>	<u>Bad Check Diversion Fund</u>	<u>Circuit Clerk Automation</u>	<u>Court Security</u>
<b>REVENUES</b>					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses, permits, fees, and fines	138,596	19,809	-	184,856	360,667
Intergovernmental	-	-	-	-	-
Charges for services	-	2,020	930	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>138,596</u>	<u>21,829</u>	<u>930</u>	<u>184,856</u>	<u>360,667</u>
<b>EXPENDITURES</b>					
Current:					
General government	101,429	-	-	-	-
Public safety	-	-	-	141,387	382,242
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	8,643	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>110,072</u>	<u>-</u>	<u>-</u>	<u>141,387</u>	<u>382,242</u>
Excess (deficiency) of revenues over expenditures	<u>28,524</u>	<u>21,829</u>	<u>930</u>	<u>43,469</u>	<u>(21,575)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-
Transfers out	-	-	-	(92,363)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(92,363)</u>	<u>-</u>
Net change in fund balances	28,524	21,829	930	(48,894)	(21,575)
<b>FUND BALANCES (DEFICIT)</b>					
Beginning of year	<u>71,390</u>	<u>55,057</u>	<u>-</u>	<u>260,139</u>	<u>56,391</u>
End of year	<u>\$ 99,914</u>	<u>\$ 76,886</u>	<u>\$ 930</u>	<u>\$ 211,245</u>	<u>\$ 34,816</u>

**Special Revenue**

<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182,366	64,091	202,422	-	-	-	7,292	-	-
-	-	-	-	12,438	-	88,598	-	-
-	-	-	-	-	79	-	-	-
-	-	-	-	-	-	-	2,764	-
<u>182,366</u>	<u>64,091</u>	<u>202,422</u>	<u>-</u>	<u>12,438</u>	<u>79</u>	<u>95,890</u>	<u>2,764</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
163,382	64,388	39,647	-	19,267	13,257	19,897	2,624	650
-	-	-	-	-	-	-	-	-
-	-	-	4,936	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	3,107	188,867	-	-	10,000
<u>163,382</u>	<u>64,388</u>	<u>39,647</u>	<u>4,936</u>	<u>22,374</u>	<u>202,124</u>	<u>19,897</u>	<u>2,624</u>	<u>10,650</u>
<u>18,984</u>	<u>(297)</u>	<u>162,775</u>	<u>(4,936)</u>	<u>(9,936)</u>	<u>(202,045)</u>	<u>75,993</u>	<u>140</u>	<u>(10,650)</u>
-	-	10,779	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(210,779)	-	-	-	-	-	-
-	-	<u>(200,000)</u>	-	-	-	-	-	-
18,984	(297)	(37,225)	(4,936)	(9,936)	(202,045)	75,993	140	(10,650)
<u>426,554</u>	<u>237,790</u>	<u>147,797</u>	<u>48,842</u>	<u>14,678</u>	<u>341,690</u>	<u>43,976</u>	<u>(484)</u>	<u>22,349</u>
<u>\$ 445,538</u>	<u>\$ 237,493</u>	<u>\$ 110,572</u>	<u>\$ 43,906</u>	<u>\$ 4,742</u>	<u>\$139,645</u>	<u>\$119,969</u>	<u>\$ (344)</u>	<u>\$ 11,699</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2010

	<u>IDPA IV-D Project</u>	<u>Waste Management</u>	<u>Multi- disciplinary Domestic Violence Grant</u>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	114,978	-
Intergovernmental	357,621	-	248,426
Charges for services	8	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>357,629</u>	<u>114,978</u>	<u>248,426</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	355,749	-	234,037
Highway and streets	-	-	-
Health and welfare	-	177,881	-
Culture and recreation	-	-	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	-	-
Total expenditures	<u>355,749</u>	<u>177,881</u>	<u>234,037</u>
Excess (deficiency) of revenues over expenditures	<u>1,880</u>	<u>(62,903)</u>	<u>14,389</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	(20,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balances	1,880	(82,903)	14,389
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>6,395</u>	<u>261,760</u>	<u>(5,803)</u>
End of year	<u>\$ 8,275</u>	<u>\$ 178,857</u>	<u>\$ 8,586</u>

**SCHEDULE 2**  
(CONTINUED)

<b>Special Revenue</b>						
<b>Public Building Commission Lease</b>	<b>Public Building Commission Rental - Operations and Maintenance</b>	<b>County Clerk Document Storage</b>	<b>Jail Prisoners' Commissary</b>	<b>GIS Fees</b>	<b>Collector Automation</b>	<b>Neutral Site Custody Exchange</b>
\$ 2,114,122	\$ 2,552,299	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	25,029	-	170,299	22,120	54,692
-	-	-	-	-	-	-
-	-	-	280,089	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,114,122</u>	<u>2,552,299</u>	<u>25,029</u>	<u>280,089</u>	<u>170,299</u>	<u>22,120</u>	<u>54,692</u>
-	2,567,884	37,706	-	167,414	-	-
-	-	-	256,723	-	-	50,004
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,114,176	-	-	-	-	-	-
<u>2,114,176</u>	<u>2,567,884</u>	<u>37,706</u>	<u>256,723</u>	<u>167,414</u>	<u>-</u>	<u>50,004</u>
<u>(54)</u>	<u>(15,585)</u>	<u>(12,677)</u>	<u>23,366</u>	<u>2,885</u>	<u>22,120</u>	<u>4,688</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(20,000)	-
-	-	-	-	-	(20,000)	-
<u>(54)</u>	<u>(15,585)</u>	<u>(12,677)</u>	<u>23,366</u>	<u>2,885</u>	<u>2,120</u>	<u>4,688</u>
164,544	(273,974)	22,239	77,268	29,269	35,745	5,721
<u>\$ 164,490</u>	<u>\$ (289,559)</u>	<u>\$ 9,562</u>	<u>\$100,634</u>	<u>\$ 32,154</u>	<u>\$ 37,865</u>	<u>\$ 10,409</u>

**McLEAN COUNTY, ILLINOIS**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

**Year Ended December 31, 2010**

	<u>Children's Waiting Room</u>	<u>Vending Machine Account</u>	<u>Fairview Building Fund</u>	<u>Nursing Home Employee Vending</u>
<b>REVENUES</b>				
General property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	34,209	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	62,668	4,592
Interest	-	-	-	-
Miscellaneous	-	9,949	-	-
Total revenues	<u>34,209</u>	<u>9,949</u>	<u>62,668</u>	<u>4,592</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	21,448	60,441	5,926
Public safety	33,000	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:	-	-	-	-
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>33,000</u>	<u>21,448</u>	<u>60,441</u>	<u>5,926</u>
Excess (deficiency) of revenues over expenditures	<u>1,209</u>	<u>(11,499)</u>	<u>2,227</u>	<u>(1,334)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,209	(11,499)	2,227	(1,334)
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>44,140</u>	<u>47,379</u>	<u>9,283</u>	<u>3,193</u>
End of year	<u>\$ 45,349</u>	<u>\$ 35,880</u>	<u>\$ 11,510</u>	<u>\$ 1,859</u>

**SCHEDULE 2**  
**(CONTINUED)**

<b>Special Revenue</b>						
<b>Metro McLean County Centralized Communications Center</b>	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Law Library</b>	<b>Collector Tax Indemnity</b>	<b>Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,431,113
-	-	-	-	-	-	-
38,100	-	-	76,516	26,400	-	2,506,413
1,777,444	2,401,155	163,696	-	-	-	12,596,273
288	172	1,404	-	-	-	1,699,692
464	14,587	12	-	1,001	-	27,715
1,018	-	-	3,023	-	-	42,686
<u>1,817,314</u>	<u>2,415,914</u>	<u>165,112</u>	<u>79,539</u>	<u>27,401</u>	<u>-</u>	<u>34,303,892</u>
-	-	-	-	-	-	4,783,512
2,393,329	-	-	90,998	-	-	4,776,925
-	2,065,349	136,509	-	-	-	6,099,364
-	-	-	-	-	-	7,693,107
-	-	-	-	-	-	615,060
-	-	-	-	-	-	5,412,352
-	-	-	-	-	-	551,904
12,430	-	-	-	-	-	2,139,775
<u>2,405,759</u>	<u>2,065,349</u>	<u>136,509</u>	<u>90,998</u>	<u>-</u>	<u>-</u>	<u>32,071,999</u>
<u>(588,445)</u>	<u>350,565</u>	<u>28,603</u>	<u>(11,459)</u>	<u>27,401</u>	<u>-</u>	<u>2,231,893</u>
673,188	-	-	-	-	-	726,465
-	-	-	-	-	-	47,836
-	-	-	-	-	-	-
-	-	-	-	-	-	(712,870)
<u>673,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,431</u>
84,743	350,565	28,603	(11,459)	27,401	-	2,293,324
86,256	1,778,188	23,957	31,244	331,880	486	16,568,050
<u>\$ 170,999</u>	<u>\$ 2,128,753</u>	<u>\$ 52,560</u>	<u>\$ 19,785</u>	<u>\$ 359,281</u>	<u>\$ 486</u>	<u>\$ 18,861,374</u>

## GENERAL FUND

The County's General Fund is used to account for all transactions of a governmental unit which are not properly accounted for in another fund. For reporting purposes, in compliance with *Statement 10 of the Government Accounting Standards Board*, the County's Tort Judgment Account and Employee Benefit Account have been combined with the General Fund.

***General Account*** - To account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

***Tort Judgment Account*** - This fund has been established to fund unemployment, workmen's compensation, and liability claims of County employees.

***Employee Benefit Account*** - This fund is responsible for collecting County employee medical and hospital insurance premiums and funding insurance coverage payments of this nature.



**McLEAN COUNTY, ILLINOIS**  
**GENERAL FUND BY ACCOUNT**  
**COMBINING BALANCE SHEET**

December 31, 2010  
 With Comparative Figures for December 31, 2009

ASSETS	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2010	2009
Cash and investments	\$ 8,150,812	\$ (1,002,512)	\$ 812,779	\$ 7,961,079	\$ 5,946,514
Receivables:					
State of Illinois	3,636,688	178	-	3,636,866	3,544,091
General property taxes	8,860,543	2,615,386	-	11,475,929	11,262,584
Accounts	49,583	-	-	49,583	49,661
Insurance recoveries	-	-	-	-	-
Other	91,631	-	2,475	94,106	116,179
Due from other funds	545,018	91,684	18,975	655,677	919,149
Due from fiduciary funds	21	-	2,986	3,007	1,731
Due from component units	461,759	-	-	461,759	749,312
Inventories	85,983	-	-	85,983	109,188
Other assets	747	54,827	-	55,574	384,551
<b>TOTAL ASSETS</b>	<b>\$ 21,882,785</b>	<b>\$ 1,759,563</b>	<b>\$ 837,215</b>	<b>\$ 24,479,563</b>	<b>\$ 23,082,960</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 365,987	\$ 101,877	\$ 1,161	\$ 469,025	\$ 499,497
Deferred revenue - property taxes	8,860,543	2,615,386	-	11,475,929	11,262,584
Deferred revenue - other	1,035,472	-	2,475	1,037,947	1,395,010
Due to individuals and other governmental entities	196,950	-	30,059	227,009	209,315
Due to State of Illinois	37,333	-	-	37,333	35,255
Due to other funds	3,357	95,067	-	98,424	106,059
Due to fiduciary funds	775,594	34,476	-	810,070	746,134
Claims payable	-	-	-	-	959,151
Total liabilities	<u>11,275,236</u>	<u>2,846,806</u>	<u>33,695</u>	<u>14,155,737</u>	<u>15,213,005</u>
<b>FUND BALANCES</b>					
Reserved for tort judgment	-	896,709	-	896,709	-
Reserved for inventories	85,983	-	-	85,983	109,188
Reserved for prepaids	747	54,827	-	55,574	-
Unreserved - undesignated	10,520,819	(2,038,779)	803,520	9,285,560	7,760,767
Total fund balances	<u>10,607,549</u>	<u>(1,087,243)</u>	<u>803,520</u>	<u>10,323,826</u>	<u>7,869,955</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 21,882,785</b>	<b>\$ 1,759,563</b>	<b>\$ 837,215</b>	<b>\$ 24,479,563</b>	<b>\$ 23,082,960</b>

## McLEAN COUNTY, ILLINOIS

## GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010

With Comparative Figures for the Year Ended December 31, 2009

	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2010	2009
<b>REVENUES</b>					
General property taxes	\$ 8,798,714	\$ 2,574,687	\$ -	\$ 11,373,401	\$ 10,844,972
Other taxes	8,621,238	-	-	8,621,238	8,024,202
Licenses, permits, fees, and fines	5,407,123	-	-	5,407,123	5,414,608
Intergovernmental	3,845,098	-	5,979	3,851,077	2,566,621
Charges for services	2,210,193	4,969	4,866,196	7,081,358	6,596,871
Maintenance contracts	2,980,189	-	-	2,980,189	3,335,657
Interest	676,855	-	2,810	679,665	839,723
Miscellaneous	38,684	25,478	-	64,162	195,686
Total revenues	<u>32,578,094</u>	<u>2,605,134</u>	<u>4,874,985</u>	<u>40,058,213</u>	<u>37,818,340</u>
<b>EXPENDITURES</b>					
Current:					
General government	10,428,185	1,849,184	4,387,654	16,665,023	16,724,824
Public safety	19,684,921	-	-	19,684,921	20,068,764
Culture and recreation	454,899	-	-	454,899	447,843
Capital outlay	336,358	-	-	336,358	475,762
Debt service	65,759	-	-	65,759	381,744
Total expenditures	<u>30,970,122</u>	<u>1,849,184</u>	<u>4,387,654</u>	<u>37,206,960</u>	<u>38,098,937</u>
Excess (deficiency) of revenue over expenditures	<u>1,607,972</u>	<u>755,950</u>	<u>487,331</u>	<u>2,851,253</u>	<u>(280,597)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	569,318	-	-	569,318	502,147
Proceeds from capital leases	76,084	-	-	76,084	-
Proceeds from disposition of capital assets	300	-	-	300	-
Transfers out	(673,188)	(369,896)	-	(1,043,084)	(815,200)
Extraordinary item - loss on fire	-	-	-	-	-
Total other financing sources (uses)	<u>(27,486)</u>	<u>(369,896)</u>	<u>-</u>	<u>(397,382)</u>	<u>(313,053)</u>
Net change in fund balance	1,580,486	386,054	487,331	2,453,871	(593,650)
<b>FUND BALANCE</b>					
Beginning of year	<u>9,027,062</u>	<u>(1,473,296)</u>	<u>316,189</u>	<u>7,869,955</u>	<u>8,463,605</u>
End of year	<u>\$ 10,607,548</u>	<u>\$ (1,087,242)</u>	<u>\$ 803,520</u>	<u>\$ 10,323,826</u>	<u>\$ 7,869,955</u>

## McLEAN COUNTY, ILLINOIS

## GENERAL ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for the Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
County Board:				
Personal services	\$ 134,864	\$ 134,864	\$ 107,071	\$ 111,505
Contractual services	518,513	1,856,462	1,844,712	999,677
Commodities	4,945	4,945	2,063	3,550
Total County Board	<u>658,322</u>	<u>1,996,271</u>	<u>1,953,846</u>	<u>1,114,732</u>
County Administrator:				
Personal services	354,701	301,075	301,496	360,791
Contractual services	111,050	110,300	110,302	108,835
Commodities	34,080	33,580	19,077	21,237
Total County Administrator	<u>499,831</u>	<u>444,955</u>	<u>430,875</u>	<u>490,863</u>
County Auditor:				
Personal services	298,279	260,667	257,594	277,366
Contractual services	14,305	14,005	8,408	10,265
Commodities	13,940	13,940	12,537	14,607
Minor equipment	-	-	-	-
Total County Auditor	<u>326,524</u>	<u>288,612</u>	<u>278,539</u>	<u>302,238</u>
County Treasurer:				
Personal services	271,301	269,801	268,007	269,711
Contractual services	24,086	21,518	28,856	23,618
Commodities	51,848	49,760	44,848	46,036
Minor equipment	1,470	-	-	6,462
Total County Treasurer	<u>348,705</u>	<u>341,079</u>	<u>341,711</u>	<u>345,827</u>
County Clerk:				
Personal services	393,019	380,219	384,896	373,729
Contractual services	370,836	355,836	340,979	201,832
Commodities	124,652	114,652	92,050	66,672
Minor equipment	-	-	38,570	-
Total County Clerk	<u>888,507</u>	<u>850,707</u>	<u>856,495</u>	<u>642,233</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2010**

**With Comparative Figures for the Year Ended December 31, 2009**

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 224,091	\$ 211,841	\$ 211,903	\$ 227,335
Contractual services	13,490	12,490	9,471	10,874
Commodities	26,570	19,070	16,361	25,236
Minor Equipment	-	-	-	4,339
Total Recorder of Deeds	<u>264,151</u>	<u>243,401</u>	<u>237,735</u>	<u>267,784</u>
Department of Building and Zoning:				
Personal services	222,396	222,396	224,965	237,383
Contractual services	42,833	42,833	35,691	30,738
Commodities	10,613	10,013	8,559	6,816
Minor Equipment	-	-	6,345	-
Total Department of Building and Zoning	<u>275,842</u>	<u>275,242</u>	<u>275,560</u>	<u>274,937</u>
Information Services Department:				
Personal services	978,082	901,832	893,575	998,225
Contractual services	572,780	498,210	391,692	397,813
Commodities	23,250	56,250	58,164	63,147
Minor equipment	101,600	39,884	62,963	41,389
Total Information Services Department	<u>1,675,712</u>	<u>1,496,176</u>	<u>1,406,394</u>	<u>1,500,574</u>
Facilities Management:				
Personal services	1,640,420	1,609,720	1,540,702	1,614,791
Contractual services	1,799,190	1,798,590	1,767,543	1,740,873
Commodities	295,806	294,056	234,384	239,324
Minor equipment	104,200	95,200	-	38,541
Total Facilities Management	<u>3,839,616</u>	<u>3,797,566</u>	<u>3,542,629</u>	<u>3,633,529</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2010**

**With Comparative Figures for the Year Ended December 31, 2009**

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 93,214	\$ 95,131	\$ 95,131	\$ 102,498
Contractual services	460,544	460,544	460,544	439,870
Total City of Bloomington - Election	553,758	555,675	555,675	542,368
Assessment Office:				
Personal services	432,791	432,791	431,067	430,803
Contractual services	62,970	52,970	36,134	64,969
Commodities	88,720	88,720	81,525	76,880
Minor equipment	-	-	-	-
Total Assessment Office	584,481	574,481	548,726	572,652
Total General Government	9,915,449	10,864,165	10,428,185	9,687,737
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	6,153	5,378
Contractual services	8,400	8,400	3,449	4,608
Commodities	500	500	234	241
Total Merit Board	16,900	16,900	9,836	10,227
Circuit Clerk:				
Personal services	2,052,203	2,004,217	1,968,311	1,955,458
Contractual services	41,859	41,859	36,514	35,368
Commodities	134,092	133,592	114,240	116,205
Minor equipment	-	-	50	130
Total Circuit Clerk	2,228,154	2,179,668	2,119,115	2,107,161

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2010**

**With Comparative Figures for the Year Ended December 31, 2009**

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 501,552	\$ 453,845	\$ 454,561	\$ 442,640
Contractual services	402,650	488,100	479,293	431,108
Commodities	47,900	47,900	43,454	44,086
Minor equipment	3,700	3,700	-	-
Total Circuit Court	<u>955,802</u>	<u>993,545</u>	<u>977,308</u>	<u>917,834</u>
Jury Commission:				
Personal services	89,412	89,412	78,652	80,636
Contractual services	8,041	8,041	7,238	8,895
Commodities	15,174	15,174	16,893	19,382
Total Jury Commission	<u>112,627</u>	<u>112,627</u>	<u>102,783</u>	<u>108,913</u>
State's Attorney:				
Personal services	2,277,243	2,238,328	2,192,326	2,261,049
Contractual services	223,430	292,430	332,124	202,468
Commodities	52,930	52,930	48,970	46,922
Minor equipment	-	-	-	-
Total State's Attorney	<u>2,553,603</u>	<u>2,583,688</u>	<u>2,573,420</u>	<u>2,510,439</u>
Public Defender:				
Personal services	1,331,904	1,325,153	1,325,151	1,301,446
Contractual services	330,326	358,251	356,418	442,112
Commodities	29,524	25,324	19,308	21,494
Minor equipment	-	-	-	-
Total Public Defender	<u>1,691,754</u>	<u>1,708,728</u>	<u>1,700,877</u>	<u>1,765,052</u>
Court Services:				
Personal services	3,446,991	3,305,845	3,277,714	3,475,894
Contractual services	146,685	303,639	223,787	236,932
Commodities	152,587	157,787	102,038	122,697
Minor equipment	-	-	10,585	1,200
Total Court Services	<u>3,746,263</u>	<u>3,767,271</u>	<u>3,614,124</u>	<u>3,836,723</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2010**

**With Comparative Figures for the Year Ended December 31, 2009**

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 7,457,576	\$ 6,080,116	\$ 6,911,488	\$ 7,018,958
Contractual services	842,474	752,574	691,590	550,580
Commodities	351,191	354,235	300,477	520,167
Minor equipment	13,190	32,933	7,646	21,421
Total County Sheriff	<u>8,664,431</u>	<u>7,219,858</u>	<u>7,911,201</u>	<u>8,111,126</u>
Coroner:				
Personal services	297,228	297,228	308,016	301,977
Contractual services	183,500	179,250	157,265	187,967
Commodities	37,650	37,400	29,312	32,968
Minor equipment	1,000	-	-	2,920
Total Coroner	<u>519,378</u>	<u>513,878</u>	<u>494,593</u>	<u>525,832</u>
Emergency Management Agency:				
Personal services	137,934	100,694	127,885	137,890
Contractual services	29,101	38,746	35,177	25,559
Commodities	12,476	18,211	14,987	12,008
Minor equipment	3,000	3,000	3,615	-
Total Emergency Management Agency	<u>182,511</u>	<u>160,651</u>	<u>181,664</u>	<u>175,457</u>
Total Public Safety	<u>20,671,423</u>	<u>19,256,814</u>	<u>19,684,921</u>	<u>20,068,764</u>
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 285,388	\$ 278,775	\$ 268,995	\$ 268,587
Contractual services	105,490	95,490	82,269	73,992
Commodities	96,605	93,605	94,036	86,954
Minor equipment	9,800	9,800	9,599	18,310
Total Department of Parks and Recreation	<u>497,283</u>	<u>477,670</u>	<u>454,899</u>	<u>447,843</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2010**

**With Comparative Figures for the Year Ended December 31, 2009**

	<u>Budget</u>		<u>Actual</u>	<u>2009 Actual</u>
	<u>Original</u>	<u>2010 Final</u>		
<b>CURRENT (CONTINUED)</b>				
<b>CAPITAL OUTLAY</b>				
County Board	124,800	124,800	62,634	121,064
Information Services Department	-	233,820	235,529	79,685
Facilities Management	-	-	15,486	182,554
Supervisor of Assessments	-	-	-	20,012
County Recorder	-	-	2,042	-
Court Services	31,596	-	-	-
Emergency Management	-	-	1,600	-
Department of Parks and Recreation	9,800	20,800	19,067	72,447
Total capital outlay	166,196	379,420	336,358	475,762
<b>DEBT SERVICE</b>	69,952	77,604	65,759	381,744
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,320,303</u>	<u>\$ 31,055,673</u>	<u>\$ 30,970,122</u>	<u>\$ 31,061,850</u>



## McLEAN COUNTY, ILLINOIS

## TORT JUDGMENT ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
Personal services	\$ 887,408	\$ 887,408	\$ 872,958	\$ 873,356
Contractual services	1,408,239	1,408,239	796,644	1,552,725
Commodities	154,470	154,470	176,253	194,356
Minor equipment	9,930	9,930	3,329	3,249
Loss on 2003 fire/explosion	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,460,047</u>	<u>\$ 2,460,047</u>	<u>\$ 1,849,184</u>	<u>\$ 2,623,686</u>

## SPECIAL REVENUE FUNDS

Funds used to account for revenue from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of government.

The County maintained 55 individual Special Revenue Funds.

Following are individual Nonmajor Special Revenue Funds:

***Working Cash Fund*** - To account for financial resources held by the County which may be temporarily loaned to other funds.

***Parks and Recreation Special Activities Fund*** - To account for the receipts from special activities at Comlara Park.

***Dental Sealant Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Women, Infants, and Children Fund*** - To account for the revenue and related expenditures of the Grant.

***Preventive Block Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Family Case Management Fund*** - To account for the revenue and related expenditures of the Grant.

***AIDS Counseling and Testing Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Federal Financial Participation (FFP) Fund*** - To account for Federally matched dollars for Medicaid.

***Persons With Developmental Disabilities Fund*** - To account for grants, entitlements, and other revenues to provide for the well being of persons requiring services.

***Tuberculosis Care and Treatment Fund*** - To account for grants, entitlements, and other revenues so mandated that finance the operations related to tuberculosis care and treatment.

***County Health Fund*** - The County Health Fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health-related activities.

***County Highway Fund*** - To account for revenues derived from specific taxes and user charges for the maintenance of County highways.

## SPECIAL REVENUE FUNDS (CONTINUED)

**County Bridge Fund** - To account for revenue derived from state grants, specific taxes to be used for the maintenance of County bridges, and a portion of rural township bridges.

**County Matching Tax Fund** - Revenues received through the use of this tax are used to match federal or state motor fuel tax funds for road purposes or for transportation planning studies.

**County Motor Fuel Tax Fund** - To account for revenue provided through state gasoline taxes for the maintenance and repairs to County highways. State laws require gasoline taxes to be used to maintain highways and roads.

**Children's Advocacy Center Fund** - To account for the activity of grants relating to children's advocacy.

**Social Security Fund** - To account for revenues and expenditures of social security contributions made for County employees.

**Co-Operative Extension Fund** - To account for tax revenue used to support co-operative extension activities.

**Historical Museum Fund** - To account for the revenue and expenditures of the Historical Museum.

**Veterans' Assistance Commission Fund** - The Commission provides emergency relief to indigent veterans, assists veterans in gaining earned benefits, and advocates for veterans.

**Recorder Document Storage Fund** - To account for the revenues and expenditures related to the recording of deeds, mortgages, etc.

**Circuit Clerk Operations and Administration** - To account for activities related to the operations and administration of the Circuit Clerk's Office.

**Bad Check Diversion Funds** - To account for activities related to the operations and administration of the State's Attorney's Bad Check Diversion Program.

**Circuit Clerk Automation Fund** - To account for activities related to revenue generated by the Circuit Clerk for fines assessed through court cases.

**Court Security Fund** - To account for activities related to court security from revenue generated by the Circuit Clerk for fines assessed through court cases.

**Court Document Storage Fund** - To account for activities related to court document storage from revenue generated by the Circuit Clerk for fines assessed through court cases.

**Maintenance and Child Support Collection Fund** - To account for the administrative fee and related expenditures for the collection and disbursement of child support payments through the McLean County Circuit Clerk's office.

## SPECIAL REVENUE FUNDS (CONTINUED)

***Probation Services Fund*** - To account for probation service fees collected by the Clerk of the Circuit Court from those offenders sentenced to probation on whom the court has imposed the fee as a condition of such probation which will be used to enhance the probation service program.

***Evergreen Lake Lease Fund*** - To account for Illinois Cash Farm Leases between McLean County and its tenants for agricultural purposes.

***SCAAP – Justice Benefits Fund*** - To account for SCAAP (State Criminal Alien Assistance Program) Grant money received from the Bureau of Justice to use for correctional expenditures.

***Federal Asset Forfeiture Fund*** - To account for drug seizure money received from the Federal Government to use for drug enforcement expenditures.

***Asset Forfeiture Fund*** - To account for drug seizure money received from the State to use for drug enforcement expenditures.

***D.A.R.E. Program Fund*** - To account for revenues and expenditures related to the D.A.R.E. Program.

***Sheriff Donation Trust Fund*** - To account for donations received from private entities to be used to purchase items for the Sheriff's Department.

***IDPA IV-D Project Fund*** - To account for the revenue and expenditures related to child support enforcement.

***Waste Management Fund*** - To account for waste disposal fees generated by waste being dumped at the County landfill.

***Multidisciplinary Domestic Violence Grant Fund*** - To account for the activity of a grant relating to combating violent crimes against women.

***Public Building Commission Lease/Rental Fund & Operations and Maintenance Fund*** - To account for tax revenues allocated for the operation and maintenance of buildings pursuant to the lease agreements between McLean County and the Public Building Commission.

***County Clerk Document Storage Fund*** - To account for activities related to document storage from revenue generated by the County Clerk for fees assessed through recording documents.

***Jail Prisoners' Commissary Fund*** - To account for commissary activity of jail prisoners.

***GIS Fees Fund*** - To account for revenues and expenditures for maintenance and support of the County's Geographic Information System.

***Collector Automation Fund*** - To account for collector automation fees related to tax billings.

***Neutral Site Custody Exchange Fund*** - To account for revenues and expenditures for the exchange of children between parents at a neutral site.

***Children's Waiting Room Fund*** - To account for revenues and expenditures for the waiting room for children who have been brought to the McLean County Law and Justice Center by parents or guardians who have court business.

## SPECIAL REVENUE FUNDS (CONTINUED)

***Employee Vending Fund*** - To account for vending activity for the benefit of County employees.

***Fairview Building Fund*** - This fund is used to account for the improvements to the Fairview Building.

***Nursing Home Employee Vending Fund*** - To account for vending activity for the benefit of nursing home employees.

***Metro McLean County Centralized Communications Center Fund*** - To account for revenues and expenditures generated from an intergovernmental agreement with the City of Bloomington, Town of Normal, and McLean County for emergency dispatch operations.

***Township Motor Fuel Tax Fund*** - To account for monies provided through state gasoline taxes for the maintenance and repairs to township roads.

***Township Bridge Program Fund*** - To account for revenue provided through state grants for the maintenance and repairs of township bridges.

***Law Library Fund*** - To account for certain court fees restricted for the purchase of reference law materials.

***Collector Tax Indemnity Fund*** - To account for specific fees charged to purchasers of property sold for unpaid property taxes. The use of these fees is restricted to tax sale litigation brought against the new purchaser and the County.

***Capital Improvement Fund*** - This fund is used to account for specific capital improvement projects.

## McLEAN COUNTY, ILLINOIS

## PARKS AND RECREATION SPECIAL ACTIVITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Charges for services	\$ <u>5,095</u>	\$ <u>5,090</u>
<b>EXPENDITURES</b>		
Current - culture and recreation:		
Capital outlay, minor equipment	3,354	-
Contract services	-	10,000
Commodities	<u>2,278</u>	<u>3,903</u>
Total expenditures	<u>5,632</u>	<u>13,903</u>
Excess (deficiency) of revenues over expenditures	(537)	(8,813)
<b>FUND BALANCE</b>		
Beginning of year	<u>26,706</u>	<u>35,519</u>
End of year	<u>\$ 26,169</u>	<u>\$ 26,706</u>

## McLEAN COUNTY, ILLINOIS

## DENTAL SEALANT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 6,700	\$ 6,700	\$ 8,459	\$ 7,520
Intergovernmental	373,342	447,374	349,746	344,640
Charges for services	5,800	5,800	37,790	5,983
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>385,842</u>	<u>459,874</u>	<u>395,995</u>	<u>358,143</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	87,986	110,374	83,486	73,807
Contractual services	265,250	277,650	229,660	209,286
Commodities	28,725	35,725	32,416	31,257
Minor equipment	3,881	36,125	20,933	2,063
Capital outlay	-	-	13,657	-
Total expenditures	<u>385,842</u>	<u>459,874</u>	<u>380,152</u>	<u>316,413</u>
Excess of revenues over expenditures	-	-	15,843	41,730
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	-	-	15,843	41,730
<b>FUND BALANCE</b>				
Beginning of year	-	-	219,444	177,714
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,287</u>	<u>\$ 219,444</u>

## McLEAN COUNTY, ILLINOIS

## WOMEN, INFANTS, AND CHILDREN FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 443,300	\$ 465,300	\$ 437,106	\$ 432,950
Miscellaneous	-	-	242	104
Total revenues	<u>443,300</u>	<u>465,300</u>	<u>437,348</u>	<u>433,054</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	395,381	409,531	377,478	355,427
Contractual services	39,724	39,724	38,066	54,953
Commodities	17,252	23,402	23,519	15,682
Minor equipment	-	1,700	-	926
Capital outlay	-	-	1,660	-
Total expenditures	<u>452,357</u>	<u>474,357</u>	<u>440,723</u>	<u>426,988</u>
Excess of revenues over expenditures	(9,057)	(9,057)	(3,375)	6,066
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	<u>9,057</u>	<u>9,057</u>	-	-
Net change in fund balance	-	-	(3,375)	6,066
<b>FUND BALANCE</b>				
Beginning of year	-	-	159,356	153,290
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,981</u>	<u>\$ 159,356</u>



## McLEAN COUNTY, ILLINOIS

## PREVENTIVE BLOCK GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 5,000	\$ 10,000	\$ 10,288	\$ 4,458
Intergovernmental	159,180	164,519	155,389	162,268
Charges for services	5,308	5,308	6,703	6,393
Miscellaneous	-	-	365	543
Total revenues	<u>169,488</u>	<u>179,827</u>	<u>172,745</u>	<u>173,662</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	100,236	110,575	110,408	111,719
Contractual services	39,710	39,710	35,577	36,064
Commodities	25,682	25,682	18,897	19,374
Minor equipment	3,860	3,860	-	2,063
Total expenditures	<u>169,488</u>	<u>179,827</u>	<u>164,882</u>	<u>169,220</u>
Excess (deficiency) of revenues over expenditures	-	-	7,863	4,442
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>43,737</u>	<u>39,295</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,600</u>	<u>\$ 43,737</u>

## McLEAN COUNTY, ILLINOIS

## FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 905,259	\$ 916,559	\$ 883,806	\$ 1,145,643
Charges for services	3,000	3,000	1,233	2,159
Miscellaneous	-	-	15	(1)
Total revenues	<u>908,259</u>	<u>919,559</u>	<u>885,054</u>	<u>1,147,801</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	796,141	796,141	789,461	775,686
Contractual services	79,784	81,784	79,792	101,613
Commodities	32,334	34,834	35,007	22,445
Minor equipment	-	6,800	3,392	4,904
Capital outlay	-	-	3,321	-
Total expenditures	<u>908,259</u>	<u>919,559</u>	<u>910,973</u>	<u>904,648</u>
Excess of revenues over expenditures	-	-	(25,919)	243,153
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	41,856	-
Transfers out	-	-	-	-
Net change in fund balance	-	-	15,937	243,153
<b>FUND BALANCE</b>				
Beginning of year	-	-	843,371	600,218
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 859,308</u>	<u>\$ 843,371</u>

## McLEAN COUNTY, ILLINOIS

## AIDS COUNSELING AND TESTING GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009 Actual</u>
	<u>Budget Original</u>	<u>Budget Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 294,879	\$ 645,549	\$ 475,803	\$ 427,792
Miscellaneous	-	-	246	700
Total revenues	<u>294,879</u>	<u>645,549</u>	<u>476,049</u>	<u>428,492</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	155,951	345,779	227,488	239,340
Contractual services	77,066	161,775	158,831	97,550
Commodities	44,498	66,906	50,867	49,385
Minor equipment	17,364	35,089	53,469	22,550
Capital outlay	-	36,000	-	16,200
Total expenditures	<u>294,879</u>	<u>645,549</u>	<u>490,655</u>	<u>425,025</u>
Excess (deficiency) of revenues over expenditures	-	-	(14,606)	3,467
<b>FUND BALANCE</b>				
Beginning of year	-	-	67,308	63,841
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,702</u>	<u>\$ 67,308</u>

## McLEAN COUNTY, ILLINOIS

## FEDERAL FINANCIAL PARTICIPATION (FFP) FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	2010 <u>Actual</u>	2009 <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ 174,087	\$ -
Total revenues	<u>174,087</u>	<u>-</u>
<b>EXPENDITURES</b>		
Current - health and welfare:		
Personal services	-	-
Contractual services	-	-
Commodities	-	-
Minor equipment	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	174,087	-
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	-
Transfers out	<u>(41,856)</u>	<u>-</u>
Net change in fund balance	132,231	-
<b>FUND BALANCE</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 132,231</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

PERSONS WITH DEVELOPMENTAL DISABILITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 645,146	\$ 645,146	\$ 639,674	\$ 631,092
<b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>645,146</u>	<u>728,221</u>	<u>718,696</u>	<u>540,955</u>
Excess of revenues over expenditures	-	(83,075)	(79,022)	90,137
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>143,577</u>	<u>53,440</u>
End of year	<u>\$ -</u>	<u>\$ (83,075)</u>	<u>\$ 64,555</u>	<u>\$ 143,577</u>

## McLEAN COUNTY, ILLINOIS

## TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 299,099	\$ 299,099	\$ 294,251	\$ 287,974
Charges for services	4,100	4,100	-	-
Miscellaneous	-	-	704	273
Total revenues	<u>303,199</u>	<u>303,199</u>	<u>294,955</u>	<u>288,247</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	171,914	171,914	135,214	176,734
Contractual services	113,407	112,825	95,179	89,139
Commodities	15,957	14,967	9,768	21,519
Minor equipment	1,921	1,921	944	1,704
Total expenditures	<u>303,199</u>	<u>301,627</u>	<u>241,105</u>	<u>289,096</u>
Excess (deficiency) of revenues over expenditures	-	1,572	53,850	(849)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	-	1,572	53,850	(849)
<b>FUND BALANCE</b>				
Beginning of year	-	-	252,170	253,019
End of year	<u>\$ -</u>	<u>\$ 1,572</u>	<u>\$ 306,020</u>	<u>\$ 252,170</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY HEALTH DEPARTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 3,074,717	\$ 3,074,717	\$ 3,012,864	\$ 2,953,263
Licenses, permits, fees and fines	654,663	654,663	679,451	666,102
Intergovernmental	363,258	363,258	396,906	265,702
Charges for services	252,100	252,100	227,830	222,156
Miscellaneous	600	600	5,867	1,539
Total revenues	<u>4,345,338</u>	<u>4,345,338</u>	<u>4,322,918</u>	<u>4,108,762</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	2,448,057	2,450,957	2,288,679	2,306,936
Contractual services	1,717,363	1,684,320	1,577,005	1,544,565
Commodities	186,405	183,152	124,145	130,318
Minor equipment	37,490	38,865	29,567	22,110
Capital outlay	-	-	3,321	-
Debt service	-	-	2,820	-
Total expenditures	<u>4,389,315</u>	<u>4,357,294</u>	<u>4,025,537</u>	<u>4,003,929</u>
Excess (deficiency) of revenues over expenditures	(43,977)	(11,956)	297,381	104,833
<b>OTHER FINANCING SOURCES AND USES</b>				
Proceeds from capital lease	-	-	21,170	-
Transfers in	-	-	-	-
Net change in fund balance	(43,977)	(11,956)	297,381	104,833
<b>FUND BALANCE</b>				
Beginning of year	-	-	1,403,769	1,298,936
End of year	<u>\$ (43,977)</u>	<u>\$ (11,956)</u>	<u>\$ 1,701,150</u>	<u>\$ 1,403,769</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,546,000	\$ 2,546,000	\$ 2,545,902	\$ 2,487,604
Intergovernmental	-	10,717,486	876,172	-
Charges for services	997,000	1,095,028	951,322	450,267
Interest	11,000	11,000	2,803	3,600
Miscellaneous	9,000	9,000	18,493	25,559
Total revenues	<u>3,563,000</u>	<u>14,378,514</u>	<u>4,394,692</u>	<u>2,967,030</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	1,021,354	1,021,354	1,014,628	1,024,468
Contractual services	658,742	1,544,817	1,303,263	492,917
Commodities	535,050	535,050	409,719	353,098
Minor equipment	76,650	82,250	(1,159,240)	46,326
Capital outlay:				
Highways, bridges, and streets	929,954	899,954	2,098,232	26,365
Other	335,000	314,015	301,244	306,353
Debt service	6,250	9,071	8,969	6,732
Total expenditures	<u>3,563,000</u>	<u>4,406,511</u>	<u>3,976,815</u>	<u>2,256,259</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>9,972,003</u>	<u>417,877</u>	<u>710,771</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	2,648
Proceeds from capital lease	-	-	21,171	-
Proceeds from disposition of capital assets	-	-	-	5,475
Transfers out	-	-	-	(22,363)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>21,171</u>	<u>(14,240)</u>
Net change in fund balance	-	9,972,003	439,048	696,531
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>1,950,736</u>	<u>1,254,205</u>
End of year	<u>\$ -</u>	<u>\$ 9,972,003</u>	<u>\$ 2,389,784</u>	<u>\$ 1,950,736</u>



## McLEAN COUNTY, ILLINOIS

## COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>2009</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
General property taxes	\$ 1,693,000	\$ 1,693,000	\$ 1,691,937	\$ 1,654,318
Charges for services	150,000	150,000	117,548	120,306
Interest	15,000	15,000	4,078	5,800
Miscellaneous	2,000	2,000	-	17,101
Total revenues	<u>1,860,000</u>	<u>1,860,000</u>	<u>1,813,563</u>	<u>1,797,525</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	283,242	283,242	196,989	195,192
Contractual services	272,208	379,208	161,979	196,864
Commodities	-	-	-	-
Minor equipment	-	-	291,994	74,188
Capital outlay - highways, bridges, and streets	<u>1,304,550</u>	<u>1,284,550</u>	<u>509,913</u>	<u>566,135</u>
Total expenditures	<u>1,860,000</u>	<u>1,947,000</u>	<u>1,160,875</u>	<u>1,032,379</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(87,000)</u>	<u>652,688</u>	<u>765,146</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(642)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(642)</u>	<u>-</u>
Net change in fund balance	-	(87,000)	652,046	765,146
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>2,474,283</u>	<u>1,709,137</u>
End of year	<u>\$ -</u>	<u>\$ (87,000)</u>	<u>\$ 3,126,329</u>	<u>\$ 2,474,283</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY MATCHING TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 1,260,000	\$ 1,260,000	\$ 1,260,157	\$ 1,231,548
Interest	5,000	5,000	1,966	3,000
Miscellaneous	1,000	1,000	-	-
Total revenues	<u>1,266,000</u>	<u>1,266,000</u>	<u>1,262,123</u>	<u>1,234,548</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Contractual services	-	-	-	17,897
Capital outlay - highways, bridges, and streets	<u>1,266,000</u>	<u>1,544,858</u>	<u>1,531,939</u>	<u>45,951</u>
Total expenditures	<u>1,266,000</u>	<u>1,544,858</u>	<u>1,531,939</u>	<u>63,848</u>
Excess of revenues over expenditures	-	(278,858)	(269,816)	1,170,700
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	-	2,730
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,730</u>
Net change in fund balance	-	(278,858)	(269,816)	1,173,430
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>1,239,572</u>	<u>66,142</u>
End of year	<u>\$ -</u>	<u>\$ (278,858)</u>	<u>\$ 969,756</u>	<u>\$ 1,239,572</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental	\$ 2,838,000	\$ 2,838,000	\$ 3,453,201	\$ 2,914,311
Charges for services	-	-	-	-
Interest	15,000	15,000	2,725	8,907
Miscellaneous	5,000	5,000	-	263
	<u>2,858,000</u>	<u>2,858,000</u>	<u>3,455,926</u>	<u>2,923,481</u>
Total revenues				
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	867,085	867,085	781,240	730,006
Contractual services	1,116,820	1,116,820	896,934	789,260
Commodities	-	-	-	-
Capital outlay - highways, bridges, and streets	874,095	874,095	1,272,268	224,242
	<u>2,858,000</u>	<u>2,858,000</u>	<u>2,950,442</u>	<u>1,743,508</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	-	-	505,484	1,179,973
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	642	22,363
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>642</u>	<u>22,363</u>
Total other financing sources and uses				
Net change in fund balance	-	-	506,126	1,202,336
<b>FUND BALANCE</b>				
Beginning of year	-	-	2,329,312	1,126,976
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,835,438</u>	<u>\$ 2,329,312</u>

## McLEAN COUNTY, ILLINOIS

## CHILDREN'S ADVOCACY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 136,433	\$ 136,433	\$ 137,530	\$ 134,796
Licenses, permits, fees and fines	95,000	95,000	85,773	110,675
Intergovernmental	292,628	292,628	344,679	284,392
Miscellaneous	-	-	-	(1)
Total revenues	<u>524,061</u>	<u>524,061</u>	<u>567,982</u>	<u>529,862</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	430,212	430,212	439,682	420,164
Contractual services	86,401	86,401	72,313	77,226
Commodities	6,468	6,468	4,349	5,589
Minor equipment	980	980	-	-
Total expenditures	<u>524,061</u>	<u>524,061</u>	<u>516,344</u>	<u>502,979</u>
Excess (deficiency) of revenues over expenditures	-	-	51,638	26,883
<b>FUND BALANCE</b>				
Beginning of year	-	-	59,939	33,056
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,577</u>	<u>\$ 59,939</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>Budget</u>		<u>Actual</u>	<u>2009 Actual</u>
	<u>Original</u>	<u>2010 Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,409,000	\$ 2,409,000	\$ 2,408,372	\$ 2,172,058
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	<u>2,087,163</u>	<u>2,087,163</u>	<u>1,821,264</u>	<u>1,913,168</u>
Excess of revenues over expenditures	321,837	321,837	587,108	258,890
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	-	-
Transfers out	<u>(321,837)</u>	<u>(321,837)</u>	<u>(327,230)</u>	<u>(321,918)</u>
Total other financing sources and uses	<u>(321,837)</u>	<u>(321,837)</u>	<u>(327,230)</u>	<u>(321,918)</u>
Excess of revenues over expenditures and other financing uses	-	-	259,878	(63,028)
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>91,753</u>	<u>154,781</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 351,631</u>	<u>\$ 91,753</u>

## McLEAN COUNTY, ILLINOIS

## CO-OPERATIVE EXTENSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 538,000	\$ 538,000	\$ 537,326	\$ 536,122
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>538,000</u>	<u>538,000</u>	<u>537,326</u>	<u>536,122</u>
Excess of revenues over expenditures	-	-	-	-
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## McLEAN COUNTY, ILLINOIS

## HISTORICAL MUSEUM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 66,216	\$ 66,216	\$ 67,166	\$ 67,398
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>66,216</u>	<u>66,216</u>	<u>67,166</u>	<u>67,398</u>
Excess of revenues over expenditures	-	-	-	-
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 169,256	\$ 169,256	\$ 169,513	\$ 168,495
Miscellaneous	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>878</u>
Total revenues	<u>191,256</u>	<u>191,256</u>	<u>169,513</u>	<u>169,373</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	83,922	83,922	96,735	83,026
Contractual services	77,705	77,705	61,774	65,493
Commodities	5,363	5,363	3,278	3,376
Minor Equipment	-	-	5,495	
Capital outlay	22,000	22,000	18,084	
Debt service	<u>2,266</u>	<u>2,266</u>	<u>1,380</u>	<u>-</u>
Total expenditures	<u>191,256</u>	<u>191,256</u>	<u>186,746</u>	<u>151,895</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	5,495	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,495</u>	<u>-</u>
Net change in fund balance	-	-	5,495	-
Excess (deficiency) of revenues over expenditures	-	-	(11,738)	17,478
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>115,255</u>	<u>97,777</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,517</u>	<u>\$ 115,255</u>



## McLEAN COUNTY, ILLINOIS

## RECORDER DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 154,469	\$ 154,469	\$ 138,596	\$ 158,696
Miscellaneous	28,077	28,077	-	-
Total revenues	<u>182,546</u>	<u>182,546</u>	<u>138,596</u>	<u>158,696</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	73,897	73,897	71,239	64,807
Contractual services	72,680	59,400	28,820	234,989
Commodities	1,500	1,500	1,370	1,386
Minor equipment	-	-	-	-
Capital outlay	-	13,280	8,643	-
Total expenditures	<u>148,077</u>	<u>148,077</u>	<u>110,072</u>	<u>301,182</u>
Excess (deficiency) of revenues over expenditures	34,469	34,469	28,524	(142,486)
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(34,469)</u>	<u>(34,469)</u>	-	(33,849)
Net change in fund balance	-	-	28,524	(176,335)
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>71,390</u>	<u>247,725</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,914</u>	<u>\$ 71,390</u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK OPERATIONS &amp; ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 21,575	\$ 21,575	\$ 19,809	\$ 18,355
Charges for services	-	-	2,020	1,570
Miscellaneous	-	-	-	-
Total revenues	<u>21,575</u>	<u>21,575</u>	<u>21,829</u>	<u>19,925</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	7,136	7,136	-	-
Commodities	10,539	10,539	-	187
Minor equipment	<u>3,900</u>	<u>3,900</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>21,575</u>	<u>21,575</u>	<u>-</u>	<u>187</u>
Excess (deficiency) of revenues over expenditures	-	-	21,829	19,738
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	-	-	21,829	19,738
<b>FUND BALANCE</b>				
Beginning of year	-	-	55,057	35,319
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,886</u>	<u>\$ 55,057</u>

**SCHEDULE 28****McLEAN COUNTY, ILLINOIS****BAD CHECK DIVERSION FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL**

**Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009**

	<b><u>2010 Actual</u></b>	<b><u>2009 Actual</u></b>
<b>REVENUES</b>		
Charges for services	\$ 930	\$ -
Miscellaneous	<u>-</u>	<u>-</u>
Total revenues	<u>930</u>	<u>-</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	-	-
Commodities	-	-
Minor equipment	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	930	-
<b>OTHER FINANCING USES</b>		
Transfers out	<u>-</u>	<u>-</u>
Net change in fund balance	930	-
<b>FUND BALANCE</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 930</u>	<u>\$ -</u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 197,000	\$ 197,000	\$ 184,856	\$ 201,591
Miscellaneous	-	-	-	-
Total revenues	<u>197,000</u>	<u>197,000</u>	<u>184,856</u>	<u>201,591</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	30,653	30,653	87,885	6,314
Commodities	2,450	32,344	52,299	1,919
Minor equipment	<u>71,534</u>	<u>41,640</u>	<u>1,203</u>	<u>22,135</u>
Total expenditures	<u>104,637</u>	<u>104,637</u>	<u>141,387</u>	<u>30,368</u>
Excess (deficiency) of revenues over expenditures	92,363	92,363	43,469	171,223
<b>OTHER FINANCING USES</b>				
Transfers in				
Transfers out	<u>(92,363)</u>	<u>(92,363)</u>	<u>(92,363)</u>	<u>(129,708)</u>
Total other financing sources (uses)	<u>(92,363)</u>	<u>(92,363)</u>	<u>(92,363)</u>	<u>(129,708)</u>
Net change in fund balance	-	-	(48,894)	41,515
<b>FUND BALANCE</b>				
Beginning of year	-	-	260,139	218,624
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,245</u>	<u>\$ 260,139</u>

## McLEAN COUNTY, ILLINOIS

## COURT SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 449,049	\$ 449,049	\$ 360,667	\$ 374,257
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	421,252	421,252	361,576	389,176
Contractual services	20,894	20,894	18,547	18,456
Commodities	5,703	5,703	2,119	2,377
Minor equipment	1,200	1,200	-	3,108
Total expenditures	449,049	449,049	382,242	413,117
Excess of revenues over expenditures	-	-	(21,575)	(38,860)
<b>FUND BALANCE</b>				
Beginning of year	47,569	47,569	56,391	95,251
End of year	\$ 47,569	\$ 47,569	\$ 34,816	\$ 56,391

## McLEAN COUNTY, ILLINOIS

## COURT DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 197,000	\$ 197,000	\$ 182,366	\$ 199,170
Miscellaneous	<u>88,329</u>	<u>88,329</u>	<u>-</u>	<u>-</u>
Total revenues	<u>285,329</u>	<u>285,329</u>	<u>182,366</u>	<u>199,170</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	132,049	132,049	117,697	113,944
Contractual services	89,055	89,055	24,168	13,881
Commodities	51,975	51,975	21,517	42,735
Minor equipment	12,250	12,250	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>285,329</u>	<u>285,329</u>	<u>163,382</u>	<u>170,560</u>
Deficiency of revenues over expenditures	-	-	18,984	28,610
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	18,984	28,610
<b>FUND BALANCE</b>				
Beginning of year	<u>58,922</u>	<u>58,922</u>	<u>426,554</u>	<u>397,944</u>
End of year	<u>\$ 58,922</u>	<u>\$ 58,922</u>	<u>\$ 445,538</u>	<u>\$ 426,554</u>

## McLEAN COUNTY, ILLINOIS

## MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 56,500	\$ 56,500	\$ 64,091	\$ 62,895
Miscellaneous	14,433	14,433	-	-
Total revenues	<u>70,933</u>	<u>70,933</u>	<u>64,091</u>	<u>62,895</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	60,682	60,682	61,093	58,335
Contractual services	7,801	7,801	301	3,877
Commodities	2,450	2,450	2,994	3,428
Total expenditures	<u>70,933</u>	<u>70,933</u>	<u>64,388</u>	<u>65,640</u>
Excess (deficiency) of revenues over expenditures	-	-	(297)	(2,745)
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>237,790</u>	<u>240,535</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,493</u>	<u>\$ 237,790</u>

## McLEAN COUNTY, ILLINOIS

## PROBATION SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			
	<u>Budget</u>			<u>2009</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 301,678	\$ 301,678	\$ 202,422	\$ 194,336
Intergovernmental	9,600	9,600	-	-
Miscellaneous	-	-	-	1,222
Total revenues	<u>311,278</u>	<u>311,278</u>	<u>202,422</u>	<u>195,558</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	69,278	69,278	19,557	51,582
Commodities	42,000	42,000	20,090	18,555
Minor equipment	-	-	-	-
Capital outlay	-	-	-	16,505
Total expenditures	<u>111,278</u>	<u>111,278</u>	<u>39,647</u>	<u>86,642</u>
Excess of revenues over expenditures	200,000	200,000	162,775	108,916
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	10,779	
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(210,779)</u>	<u>(90,000)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(90,000)</u>
Net change in fund balance	-	-	(37,225)	18,916
<b>FUND BALANCE</b>				
Beginning of year	-	-	147,797	128,881
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,572</u>	<u>\$ 147,797</u>



## McLEAN COUNTY, ILLINOIS

## EVERGREEN LAKE LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ -	\$ 13,955
Intergovernmental	-	-	-	-
Miscellaneous	<u>12,356</u>	<u>12,356</u>	<u>-</u>	<u>3,000</u>
Total revenues	<u>12,356</u>	<u>12,356</u>	<u>-</u>	<u>16,955</u>
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Personal services	5,888	5,888	-	4,374
Contractual services	490	490	-	-
Commodities	<u>5,978</u>	<u>5,978</u>	<u>4,936</u>	<u>5,235</u>
Total expenditures	<u>12,356</u>	<u>12,356</u>	<u>4,936</u>	<u>9,609</u>
Excess (deficiency) of revenues over expenditures	-	-	(4,936)	7,346
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>48,842</u>	<u>41,496</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,906</u>	<u>\$ 48,842</u>

## McLEAN COUNTY, ILLINOIS

## SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	2010 <u>Actual</u>	2009 <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ 12,438	\$ 25,459
Miscellaneous	-	-
Total revenues	<u>12,438</u>	<u>25,459</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	18,486	5,601
Commodities	781	-
Capital outlay	<u>3,107</u>	<u>8,100</u>
Total expenditures	<u>22,374</u>	<u>13,701</u>
Excess (deficiency) of revenues over expenditures	<u>(9,936)</u>	<u>11,758</u>
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	2,920
Total other financing sources (uses)	<u>-</u>	<u>2,920</u>
Net change in fund balance	(9,936)	14,678
<b>FUND BALANCE</b>		
Beginning of year	<u>14,678</u>	-
End of year	<u>\$ 4,742</u>	<u>\$ 14,678</u>

## McLEAN COUNTY, ILLINOIS

## FEDERAL ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Figures for Year Ended December 31, 2009

	2010 <u>Actual</u>	2009 <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ -	\$ 370,895
Interest	79	136
Miscellaneous	-	-
Total revenues	<u>79</u>	<u>371,031</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Commodities	970	315
Minor equipment	12,287	-
Capital outlay	<u>188,867</u>	<u>29,026</u>
Total expenditures	<u>202,124</u>	<u>29,341</u>
Excess (deficiency) of revenues over expenditures	<u>(202,045)</u>	<u>341,690</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>341,690</u>	<u>-</u>
End of year	<u>\$ 139,645</u>	<u>\$ 341,690</u>

## McLEAN COUNTY, ILLINOIS

## ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 7,292	\$ 12,288
Intergovernmental	<u>9,250</u>	<u>9,250</u>	<u>88,598</u>	<u>51,795</u>
Total revenues	<u>9,250</u>	<u>9,250</u>	<u>95,890</u>	<u>64,083</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	9,250	9,250	8,013	7,958
Commodities	-	-	2,435	6,743
Minor equipment	-	-	9,449	16,536
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,341</u>
Total expenditures	<u>9,250</u>	<u>9,250</u>	<u>19,897</u>	<u>48,578</u>
Excess (deficiency) of revenues over expenditures	-	-	75,993	15,505
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>43,976</u>	<u>28,471</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$119,969</u>	<u>\$ 43,976</u>

## McLEAN COUNTY, ILLINOIS

## D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Miscellaneous - donations	\$ <u>2,764</u>	\$ <u>2,321</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	-	150
Commodities	<u>2,624</u>	<u>3,138</u>
Total expenditures	<u>2,624</u>	<u>3,288</u>
Deficiency of revenues over expenditures	140	(967)
<b>FUND BALANCE</b>		
Beginning of year	<u>(484)</u>	<u>483</u>
End of year	<u>\$ (344)</u>	<u>\$ (484)</u>

## McLEAN COUNTY, ILLINOIS

## SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Miscellaneous - donations	\$ -	\$ 1,270
 <b>EXPENDITURES</b>		
Current - public safety:		
Commodities	250	650
Contractual	400	107
Minor equipment	-	-
Capital outlay	<u>10,000</u>	<u>-</u>
 Total expenditures	<u>10,650</u>	<u>757</u>
 Excess (deficiency) of revenues over expenditures	 (10,650)	 513
 <b>FUND BALANCE</b>		
Beginning of year	<u>22,349</u>	<u>21,836</u>
 End of year	<u>\$ 11,699</u>	<u>\$ 22,349</u>

## McLEAN COUNTY, ILLINOIS

## IDPA IV-D PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 344,130	\$ 368,652	\$ 357,621	\$ 388,802
Charges for services	-	-	8	-
Miscellaneous	-	-	-	-
Total revenues	<u>344,130</u>	<u>368,652</u>	<u>357,629</u>	<u>388,802</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	253,954	278,476	266,803	269,951
Contractual services	75,040	75,040	71,805	71,430
Commodities	14,136	14,136	16,080	14,542
Minor equipment	1,000	1,000	1,061	-
Debt service	-	-	-	1,381
Total expenditures	<u>344,130</u>	<u>368,652</u>	<u>355,749</u>	<u>357,304</u>
Excess (deficiency) of revenues over expenditures	-	-	1,880	31,498
<b>OTHER FINANCING SOURCES</b>				
Transfers out	-	-	-	-
Net change in fund balance	-	-	1,880	31,498
<b>FUND BALANCE</b>				
Beginning of year	-	-	6,395	(25,103)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,275</u>	<u>\$ 6,395</u>

## McLEAN COUNTY, ILLINOIS

## WASTE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>Budget</u>			
	<u>Original</u>	<u>2010 Final</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 170,000	\$ 170,000	\$ 114,978	\$ 155,123
<b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>150,000</u>	<u>150,000</u>	<u>177,881</u>	<u>120,315</u>
Excess (deficiency) of revenues over expenditures	20,000	20,000	(62,903)	34,808
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	-	(82,903)	14,808
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>261,760</u>	<u>246,952</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,857</u>	<u>\$ 261,760</u>



## McLEAN COUNTY, ILLINOIS

## MULTIDISCIPLINARY DOMESTIC VIOLENCE GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 174,219	\$ 255,319	\$ 248,426	\$ 251,585
Miscellaneous	-	-	-	-
Total revenues	<u>174,219</u>	<u>255,319</u>	<u>248,426</u>	<u>251,585</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	123,021	186,421	174,890	161,331
Commodities	50,845	65,845	556	-
Contractual services	353	353	56,102	100,682
Minor equipment	-	2,700	2,489	-
Total expenditures	<u>174,219</u>	<u>255,319</u>	<u>234,037</u>	<u>262,013</u>
Excess (deficiency) of revenues over expenditures	-	-	14,389	(10,428)
<b>FUND BALANCE</b>				
Beginning of year	-	-	(5,803)	4,625
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,586</u>	<u>\$ (5,803)</u>

## McLEAN COUNTY, ILLINOIS

## PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009 Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 2,114,176	\$ 2,114,176	\$ 2,114,122	\$ 2,107,723
Miscellaneous	-	-	-	-
Total revenues	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,122</u>	<u>2,107,723</u>
<b>EXPENDITURES</b>				
Debt service	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,177</u>
Excess (deficiency) of revenues over expenditures	-	-	(54)	(6,454)
<b>FUND DEFICIT</b>				
Beginning of year	-	-	164,544	170,998
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,490</u>	<u>\$ 164,544</u>

## McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL -  
OPERATIONS AND MAINTENANCE FUNDSCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,419,779	\$ 2,419,779	\$ 2,552,299	\$ 2,784,768
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	<u>2,419,779</u>	<u>2,419,779</u>	<u>2,567,884</u>	<u>2,795,458</u>
Deficiency of revenues over expenditures	-	-	(15,585)	(10,690)
<b>FUND DEFICIT</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>(273,974)</u>	<u>(263,284)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (289,559)</u>	<u>\$ (273,974)</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY CLERK DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 25,000	\$ 25,000	\$ 25,029	\$ 22,734
Miscellaneous	-	-	-	-
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>25,029</u>	<u>22,734</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	39,298	39,298	36,740	34,242
Contractual services	<u>254</u>	<u>254</u>	<u>966</u>	<u>251</u>
Total expenditures	<u>39,552</u>	<u>39,552</u>	<u>37,706</u>	<u>34,493</u>
Excess (deficiency) of revenues over expenditures	(14,552)	(14,552)	(12,677)	(11,759)
<b>FUND BALANCE</b>				
Beginning of year	<u>14,552</u>	<u>14,552</u>	<u>22,239</u>	<u>33,998</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,562</u>	<u>\$ 22,239</u>

## McLEAN COUNTY, ILLINOIS

## JAIL PRISONERS' COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

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Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

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	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Charges for services	\$ 280,089	\$ 239,068
 <b>EXPENDITURES</b>		
Current - public safety	<u>256,723</u>	<u>225,215</u>
Excess of revenues over expenditures	23,366	13,853
 <b>FUND BALANCE</b>		
Beginning of year	<u>77,268</u>	<u>63,415</u>
End of year	<u>\$ 100,634</u>	<u>\$ 77,268</u>

## McLEAN COUNTY, ILLINOIS

## GIS FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 162,000	\$ 162,000	\$ 170,299	\$ 195,307
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	162,000	162,000	167,414	191,579
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>162,000</u>	<u>162,000</u>	<u>167,414</u>	<u>191,579</u>
Excess (deficiency) of revenues over expenditures	-	-	2,885	3,728
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>29,269</u>	<u>25,541</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,154</u>	<u>\$ 29,269</u>

## McLEAN COUNTY, ILLINOIS

## COLLECTOR AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			<u>2009</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 20,000	\$ 20,000	\$ 22,120	\$ 25,577
Miscellaneous	-	-	-	1,574
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>22,120</u>	<u>27,151</u>
<b>EXPENDITURES</b>				
Current - general government				
Minor equipment	-	-	-	-
Contractual services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	22,120	27,151
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(25,000)</u>
Net change in fund balance	-	-	2,120	2,151
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>35,745</u>	<u>33,594</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,865</u>	<u>\$ 35,745</u>

## McLEAN COUNTY, ILLINOIS

## NEUTRAL SITE CUSTODY EXCHANGE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			
	<u>Budget</u>			<u>2009</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 55,000	\$ 55,000	\$ 54,692	\$ 53,982
<b>EXPENDITURES</b>				
Current - public safety	<u>55,000</u>	<u>55,000</u>	<u>50,004</u>	<u>44,823</u>
Excess of revenues over expenditures	-	-	4,688	9,159
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	4,688	9,159
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>5,721</u>	<u>(3,438)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,409</u>	<u>\$ 5,721</u>



## McLEAN COUNTY, ILLINOIS

## CHILDREN'S WAITING ROOM

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2009</u>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 33,000	\$ 33,000	\$ 34,209	\$ 33,804
<b>EXPENDITURES</b>				
Current - public safety	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>37,800</u>
Excess of revenues over expenditures	-	-	1,209	(3,996)
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	1,209	(3,996)
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>44,140</u>	<u>48,136</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,349</u>	<u>\$ 44,140</u>

## McLEAN COUNTY, ILLINOIS

## VENDING MACHINE ACCOUNT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Miscellaneous	\$ 9,949	\$ 57,211
<b>EXPENDITURES</b>		
Current - general government		
Contractual services	2,191	441
Commodities	2,934	6,739
Other	<u>16,323</u>	<u>2,652</u>
Total expenditures	21,448	9,832
Excess of revenues over expenditures	(11,499)	47,379
<b>FUND BALANCE</b>		
Beginning of year	<u>47,379</u>	<u>-</u>
End of year	<u>\$ 35,880</u>	<u>\$ 47,379</u>

## McLEAN COUNTY, ILLINOIS

## FAIRVIEW BUILDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 84,841	\$ 84,841	\$ 62,668	\$ 62,653
Miscellaneous	-	-	-	-
Total revenues	<u>84,841</u>	<u>84,841</u>	<u>62,668</u>	<u>62,653</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	18,758	18,758	17,881	18,245
Contractual services	59,793	59,793	-	38,535
Commodities	4,813	4,813	42,560	3,934
Minor equipment	-	-	-	-
Total expenditures	<u>83,364</u>	<u>83,364</u>	<u>60,441</u>	<u>60,714</u>
Excess (deficiency) of revenues over expenditures	1,477	1,477	2,227	1,939
<b>FUND BALANCE</b>				
Beginning of year	<u>(1,477)</u>	<u>(1,477)</u>	<u>9,283</u>	<u>7,344</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,510</u>	<u>\$ 9,283</u>

**McLEAN COUNTY, ILLINOIS**  
**NURSING HOME EMPLOYEE VENDING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Charges for services	\$ 4,592	\$ 4,664
 <b>EXPENDITURES</b>		
Current - general government		
Commodities	<u>5,926</u>	<u>7,980</u>
Excess of revenues over expenditures	(1,334)	(3,316)
 <b>FUND BALANCE</b>		
Beginning of year	<u>3,193</u>	<u>6,509</u>
End of year	<u>\$ 1,859</u>	<u>\$ 3,193</u>

## McLEAN COUNTY, ILLINOIS

## METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>			
	<u>Budget</u>			<u>2009</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees, and fines	\$ 38,000	\$ 38,000	\$ 38,100	\$ 38,300
Intergovernmental	1,795,040	1,795,040	1,777,444	1,726,875
Interest	15,000	15,000	464	1,172
Charges for services			288	-
Miscellaneous	-	-	1,018	40
Total revenues	<u>1,848,040</u>	<u>1,848,040</u>	<u>1,817,314</u>	<u>1,766,387</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	1,802,763	1,802,763	1,802,414	1,834,799
Contractual services	677,960	675,510	566,678	582,139
Commodities	23,370	28,520	22,958	20,783
Minor equipment	23,800	21,100	1,279	2,035
Capital outlay	-	-	-	-
Debt service	-	-	12,430	12,429
Total expenditures	<u>2,527,893</u>	<u>2,527,893</u>	<u>2,405,759</u>	<u>2,452,185</u>
Deficiency of revenues over expenditures	<u>(679,853)</u>	<u>(679,853)</u>	<u>(588,445)</u>	<u>(685,798)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	679,853	679,853	673,188	630,031
Proceeds from capital lease	-	-	-	-
Total other financing sources	<u>679,853</u>	<u>679,853</u>	<u>673,188</u>	<u>630,031</u>
Net change in fund balance	-	-	84,743	(55,767)
<b>FUND BALANCE</b>				
Beginning of year	-	-	86,256	142,023
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,999</u>	<u>\$ 86,256</u>

## McLEAN COUNTY, ILLINOIS

## TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Intergovernmental	\$ 2,401,155	\$ 2,076,268
Charges for services	172	323,979
Interest	14,587	28,712
Miscellaneous	<u>-</u>	<u>2,388</u>
Total revenues	2,415,914	2,431,347
<b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>2,065,349</u>	<u>2,556,911</u>
Excess (deficiency) of revenues over expenditures	350,565	(125,564)
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	-
Transfers out	<u>-</u>	<u>(5,378)</u>
Total other financing sources and uses	<u>-</u>	<u>(5,378)</u>
Net change in fund balance	350,565	(130,942)
<b>FUND BALANCE</b>		
Beginning of year	<u>1,778,188</u>	<u>1,909,130</u>
End of year	<u>\$ 2,128,753</u>	<u>\$ 1,778,188</u>

## McLEAN COUNTY, ILLINOIS

## TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Intergovernmental	\$ 163,696	\$ 291,571
Charges for services	1,404	32,167
Interest	<u>12</u>	<u>15</u>
Total revenues	165,112	323,753
<b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>136,509</u>	<u>333,465</u>
Excess (deficiency) of revenues over expenditures	<u>28,603</u>	<u>(9,712)</u>
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	-
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>
Net change in fund balance	28,603	(9,712)
<b>FUND BALANCE</b>		
Beginning of year	<u>23,957</u>	<u>33,669</u>
End of year	<u>\$ 52,560</u>	<u>\$ 23,957</u>

## McLEAN COUNTY, ILLINOIS

## LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>		<u>Actual</u>	<u>2009</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 70,250	\$ 70,250	\$ 76,516	\$ 75,234
Miscellaneous	<u>5,612</u>	<u>5,612</u>	<u>3,023</u>	<u>-</u>
Total revenues	75,862	75,862	79,539	75,234
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	15,662	15,662	18,913	15,151
Contractual services	1,550	1,550	2,075	818
Commodities	51,850	68,500	70,010	60,892
Minor equipment	<u>6,800</u>	<u>6,800</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>75,862</u>	<u>92,512</u>	<u>90,998</u>	<u>76,861</u>
Excess of revenues over expenditures	-	(16,650)	(11,459)	(1,627)
<b>FUND DEFICIT</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>31,244</u>	<u>32,871</u>
End of year	<u>\$ -</u>	<u>\$ (16,650)</u>	<u>\$ 19,785</u>	<u>\$ 31,244</u>



## McLEAN COUNTY, ILLINOIS

## COLLECTOR TAX INDEMNITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 26,400	\$ 27,820
Interest	<u>1,001</u>	<u>2,021</u>
Total revenues	27,401	29,841
 <b>EXPENDITURES</b>	 <u>-</u>	 <u>-</u>
Excess of revenues over expenditures	27,401	29,841
 <b>FUND BALANCE</b>		
Beginning of year	<u>331,880</u>	<u>302,039</u>
End of year	<u>\$ 359,281</u>	<u>\$ 331,880</u>

McLEAN COUNTY, ILLINOIS

CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<b>REVENUES</b>	\$ -	\$ -
<b>EXPENDITURES</b>		
Capital outlay	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	-	-
<b>FUND BALANCE</b>		
Beginning of year	<u>486</u>	<u>486</u>
End of year	<u>\$ 486</u>	<u>\$ 486</u>

## **FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST AND AGENCY FUNDS**

Funds consisting of resources received and held by the governmental unit as agent, or trustee, to be expended or invested in accordance with the conditions of the trust. Fiduciary Funds are further categorized as: (1) private-purpose trust and (2) agency funds.

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Following are the individual Private-purpose Trust Funds:

***Free Eye Clinic Fund*** - To account for monies provided by a private trust to care for the eye needs of indigent County residents. Both the principal donated and the resulting investment earnings are available to provide this care.

***Baker Estate Fund*** - To account for monies provided by a private donor to care for indigent tuberculosis patients. Both the principal donated and the resulting investment earnings are available to provide this care.

***Community Development Fund*** - To account for grants acquired to promote community development.

***Nursing Home Crafts Fund*** - To account for nursing home crafts and activities for the residents.

Following are the individual Agency Funds:

***Drainage District Funds*** - To account for the operations of eleven special drainage districts.

***Property Taxes Fund*** - To account for property taxes collected and disbursed to various taxing districts.

***County Clerk R. E. Tax Redemption Fund*** - To account for tax sale redemptions.

***Condemnations and Abandoned Property Fund*** - To account for collections and distribution of court ordered land condemnations and abandoned property.

***Inheritance Fund*** - To account for inheritance taxes collected and remitted to the State.

***Circuit Clerk Fund*** - To account for bond money being held pending decision of the court.

***Payroll Fund*** - To account for employee wages, taxes, and other deduction payments.

***Jail Inmate Fund*** - To account for jail inmates' cash held.

***Sheriff's General Fund*** - To account for activity held in trust in the Sheriff's Department.

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

## COMBINING STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2010

ASSETS	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	\$ 31,335	\$132,233	\$ 424,035	\$ 19,924	\$ 607,527
Receivables:					
Other	40	-	570,141	-	570,181
Due from individuals and other governmental entities	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 31,375</u>	<u>\$132,233</u>	<u>\$ 994,176</u>	<u>\$ 19,924</u>	<u>\$ 1,177,708</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 265,545	\$ -	\$ 265,545
<b>NET ASSETS</b>					
Assets held in trust for others	<u>31,375</u>	<u>132,233</u>	<u>728,631</u>	<u>19,924</u>	<u>912,163</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 31,375</u>	<u>\$132,233</u>	<u>\$ 994,176</u>	<u>\$ 19,924</u>	<u>\$ 1,177,708</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET ASSETS

For the Year Ended December 31, 2010

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
<b>ADDITIONS</b>					
Interest	\$ 78	\$ 10,514	\$ 31,838	\$ -	\$ 42,430
Other:					
Contributions	10,134	-	-	-	10,134
Miscellaneous	<u>25</u>	<u>-</u>	<u>-</u>	<u>7,782</u>	<u>7,807</u>
Total revenues	<u>10,237</u>	<u>10,514</u>	<u>31,838</u>	<u>7,782</u>	<u>60,371</u>
<b>DEDUCTIONS</b>					
Current:					
General government	-	-	-	-	-
Health and welfare	<u>6,703</u>	<u>-</u>	<u>-</u>	<u>5,638</u>	<u>12,341</u>
Total expenditures	<u>6,703</u>	<u>-</u>	<u>-</u>	<u>5,638</u>	<u>12,341</u>
Net change in net assets	3,534	10,514	31,838	2,144	48,030
<b>NET ASSETS</b>					
Beginning of year	<u>27,841</u>	<u>121,719</u>	<u>696,793</u>	<u>17,780</u>	<u>864,133</u>
End of year	<u>\$ 31,375</u>	<u>\$ 132,233</u>	<u>\$ 728,631</u>	<u>\$ 19,924</u>	<u>\$ 912,163</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - AGENCY FUNDS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2010

	Balance, December 31, 2009	Additions	Deductions	Balance, December 31, 2010
<b>DRAINAGE DISTRICT FUNDS</b>				
Assets:				
Cash and investments	\$ 164,310	\$ 76,211	\$ 71,797	\$ 168,724
Liabilities:				
Other	\$ 164,310	\$ 27,517	\$ 23,103	\$ 168,724
<b>PROPERTY TAXES</b>				
Assets:				
Cash and investments	\$ 114,632	\$ 618,878,696	\$ 618,836,955	\$ 156,373
Receivables - other	7,239	282,016,331	281,967,389	56,181
	\$ 121,871	\$ 900,895,027	\$ 900,804,344	\$ 212,554
Liabilities:				
Other	\$ 121,871	\$ 284,456,248	\$ 284,365,565	\$ 212,554
<b>COUNTY CLERK R.E. TAX REDEMPTION</b>				
Assets:				
Cash and investments	\$ 631,820	\$ 4,667,387	\$ 4,788,674	\$ 510,533
Liabilities:				
Other	\$ 631,820	\$ 4,620,428	\$ 4,741,715	\$ 510,533
<b>CONDEMNATIONS AND ABANDONED PROPERTY</b>				
Assets:				
Cash and investments	\$ 179,480	\$ 837,230	\$ 270,405	\$ 746,305
Liabilities:				
Other	\$ 179,480	\$ 1,107,498	\$ 540,673	\$ 746,305

(CONTINUED)

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2010**

	<b>Balance, December 31, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, December 31, 2010</b>
<b>INHERITANCE FUND</b>				
Assets:				
Cash and investments	\$ 459,730	\$ 1,684,754	\$ 2,137,669	\$ 6,815
Liabilities:				
Other	\$ 459,730	\$ 1,684,754	\$ 2,137,669	\$ 6,815
<b>CIRCUIT CLERK</b>				
Assets:				
Cash and investments	\$ 1,108,913	\$ 36,526,873	\$ 36,518,068	\$ 1,117,718
Accrued interest receivable	10,161	-	2,590	7,571
	<u>\$ 1,119,074</u>	<u>\$ 36,526,873</u>	<u>\$ 36,520,658</u>	<u>\$ 1,125,289</u>
Liabilities:				
Other	\$ 1,119,074	\$ 36,526,873	\$ 36,520,658	\$ 1,125,289
<b>PAYROLL</b>				
Assets:				
Cash and investments	\$ 347,681	\$ 40,781,865	\$ 40,742,190	\$ 387,356
Receivables - other	155	12,231	11,668	718
Due from component units	1,825	2,130	1,825	2,130
Due from others	1,454,333	1,583,552	1,459,984	1,577,901
	<u>\$ 1,803,994</u>	<u>\$ 42,379,778</u>	<u>\$ 42,215,667</u>	<u>\$ 1,968,105</u>
Liabilities:				
Other	\$ 1,803,994	\$ 29,520,815	\$ 29,356,704	\$ 1,968,105
<b>JAIL INMATE</b>				
Assets:				
Cash and investments	\$ 714	\$ 2,359,323	\$ 2,351,150	\$ 8,887
Liabilities:				
Other	\$ 714	\$ 2,359,323	\$ 2,351,150	\$ 8,887

(CONTINUED)

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2010**

	<u>Balance, December 31, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2010</u>
<b>SHERIFF'S GENERAL</b>				
Assets:				
Cash and investments	\$ 93	\$ 559,043	\$ 559,025	\$ 111
Liabilities:				
Other	\$ 93	\$ 559,043	\$ 559,025	\$ 111
 <b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 3,007,373	\$ 706,371,382	\$ 706,275,933	\$ 3,102,822
Accrued interest receivable	10,161	-	2,590	7,571
Receivables - other	7,394	282,028,562	281,979,057	56,899
Due from component units	1,825	2,130	1,825	2,130
Due from others	<u>1,454,333</u>	<u>1,583,552</u>	<u>1,459,984</u>	<u>1,577,901</u>
	<u>\$ 4,481,086</u>	<u>\$ 989,985,626</u>	<u>\$ 989,719,389</u>	<u>\$ 4,747,323</u>
Liabilities:				
Other	<u>\$ 4,481,086</u>	<u>\$ 360,862,499</u>	<u>\$ 360,596,262</u>	<u>\$ 4,747,323</u>



## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

## BALANCE SHEET AND STATEMENT OF NET ASSETS

December 31, 2010

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 1,590,846	\$ -	\$ 1,590,846
Receivables:			
State of Illinois	149,352	-	149,352
Accounts	66,163	-	66,163
Other	2,888	-	2,888
Other assets	-	-	-
Total current assets	1,809,249	-	1,809,249
<b>NONCURRENT ASSETS</b>			
Capital assets, net	-	228,730	228,730
<b>TOTAL ASSETS</b>	<u>\$ 1,809,249</u>	<u>\$ 228,730</u>	<u>\$ 2,037,979</u>
<b>LIABILITIES AND FUND BALANCE/NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 46,835	\$ -	\$ 46,835
Due to primary government	16,799	-	16,799
Due to fiduciary funds - primary government	2,130	-	2,130
Accrued compensated absences	-	-	-
Total current liabilities	65,764	-	65,764
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	-	92	92
Total liabilities	65,764	92	65,856
<b>FUND BALANCE/NET ASSETS</b>			
Invested in capital assets	-	228,730	228,730
Unrestricted	1,743,485	(92)	1,743,393
Total fund balance/net assets	1,743,485	228,638	1,972,123
<b>TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS</b>	<u>\$ 1,809,249</u>	<u>\$ 228,730</u>	<u>\$ 2,037,979</u>

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

## RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET ASSETS

December 31, 2010

<b>TOTAL FUND BALANCE FOR FUND BALANCE SHEET</b>	<b><u>\$ 1,743,485</u></b>
--	----------------------------

**TOTAL NET ASSETS REPORTED IN THE STATEMENT  
OF NET ASSETS IS DIFFERENT BECAUSE**

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of capital assets	4,466,897
Accumulated depreciation	<u>(4,238,167)</u>
	<u>228,730</u>

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2010 consist of:

Accrued compensated absences	<u>(92)</u>
------------------------------	-------------

<b>TOTAL NET ASSETS</b>	<b><u><u>\$ 1,972,123</u></u></b>
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## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE AND STATEMENT OF ACTIVITIES

Year Ended December 31, 2010

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
<b>REVENUES</b>			
Licenses, permits, fees and fines	\$ 1,751,076	\$ -	\$ 1,751,076
Interest	9,093	-	9,093
Miscellaneous	1,557	-	1,557
Total revenues	<u>1,761,726</u>	<u>-</u>	<u>1,761,726</u>
<b>EXPENDITURES</b>			
Current:			
Personal services	68,661	(203)	68,458
Contractual services	1,651,391	-	1,651,391
Commodities	-	-	-
Minor equipment	-	-	-
Capital outlay	-	-	-
Depreciation	-	74,884	74,884
Loss on sale of assets	-	-	-
Total expenditures/expenses	<u>1,720,052</u>	<u>74,681</u>	<u>1,794,733</u>
Excess (deficiency) of revenues over expenditures	41,674	(74,681)	(33,007)
<b>FUND BALANCE/NET ASSETS</b>			
Beginning of period	<u>1,701,811</u>	<u>363,384</u>	<u>2,005,130</u>
End of period	<u>\$ 1,743,485</u>	<u>\$ 288,703</u>	<u>\$ 1,972,123</u>

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES

Year Ended December 31, 2010

## NET CHANGE IN FUND BALANCE

\$ 41,674

THE CHANGE IN NET ASSETS REPORTED IN THE STATEMENT  
OF ACTIVITIES IS DIFFERENT BECAUSE

Capital outlays are reported in governmental funds as expenditures.  
However, in the statement of activities, the cost of those assets is  
allocated over their estimated useful lives as depreciation expense.  
Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment  
Depreciation expense

-  
(74,884)

Some expenses reported in the statement of activities do not require  
the use of current financial resources and, therefore, are not reported  
as expenditures in governmental funds.

Compensated absences

203

Proceeds from disposition of capital assets provides current financial  
resources to governmental funds while loss on disposition of capital  
assets is recognized in the statement of activities.

Gain (loss) on disposition of capital assets

-

TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL  
ACTIVITY\$ (33,007)

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2010  
With Comparative Figures for Year Ended December 31, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees and fines	1,807,130	1,807,130	1,752,633	1,809,000
Interest	20,000	20,000	9,093	22,935
Miscellaneous	-	-	-	199
Total revenues	<u>1,827,130</u>	<u>1,827,130</u>	<u>1,761,726</u>	<u>1,832,134</u>
<b>EXPENDITURES</b>				
Current:				
Personal services	157,100	157,100	68,661	66,255
Contractual services	1,670,030	1,670,030	1,651,391	1,647,472
Commodities	-	-	-	-
Minor equipment	-	-	-	-
Capital outlay	-	-	-	14,026
Debt services	-	-	-	-
Total expenditures	<u>1,827,130</u>	<u>1,827,130</u>	<u>1,720,052</u>	<u>1,727,753</u>
Excess (deficiency) of revenues over expenditures	-	-	41,674	104,381
<b>FUND BALANCE</b>				
Beginning of period	-	-	1,701,811	1,597,430
End of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,743,485</u>	<u>\$ 1,701,811</u>

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## STATISTICAL SECTION (UNAUDITED)

This part of the McLean County, Illinois comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall health.

Contents	Page
Financial Trends	154
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	160
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	166
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	170
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	172
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**McLean County, Illinois**  
**Net Assets by Component**  
**Last Eight Years**  
**(Accrual Basis of Accounting)**

	<u>December 31,</u>		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Governmental activities</b>			
Invested in capital assets, net of related debt	\$ 106,921,713	\$ 103,547,095	\$ 102,547,862
Restricted	16,934,312	14,919,845	10,728,231
Unrestricted	<u>9,610,836</u>	<u>8,624,748</u>	<u>8,390,112</u>
<b>Total governmental activities net assets</b>	<u>\$ 133,466,861</u>	<u>\$ 127,091,688</u>	<u>\$ 121,666,205</u>
<b>Business-type activities</b>			
Invested in capital assets, net of related debt	\$ 1,368,490	\$ 1,506,203	\$ 1,493,711
Unrestricted	<u>7,283,040</u>	<u>7,587,770</u>	<u>7,382,180</u>
<b>Total business-type activities net assets</b>	<u>\$ 8,651,530</u>	<u>\$ 9,093,973</u>	<u>\$ 8,875,891</u>
<b>Primary government</b>			
Invested in capital assets, net of related debt	\$ 108,290,203	\$ 105,053,298	\$ 104,041,573
Restricted	16,934,312	14,919,845	10,728,231
Unrestricted	<u>16,893,876</u>	<u>16,212,518</u>	<u>15,772,292</u>
<b>Total primary government net assets</b>	<u>\$ 142,118,391</u>	<u>\$ 136,185,661</u>	<u>\$ 130,542,096</u>

**Note:** Accrual basis financial information for McLean County, Illinois (as a whole) is only available only back to 2003, the year *Governmental Accounting Standards Board* Statement No. 34 was implemented.



Table I

December 31,				
<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 95,803,836	\$ 83,945,122	\$ 77,921,833	\$ 73,810,013	\$ 68,135,469
12,812,304	-	-	968,132	1,279,312
<u>12,737,371</u>	<u>26,226,889</u>	<u>23,292,222</u>	<u>18,948,916</u>	<u>19,162,487</u>
<u>\$ 121,353,511</u>	<u>\$ 110,172,011</u>	<u>\$ 101,214,055</u>	<u>\$ 93,727,061</u>	<u>\$ 88,577,268</u>
\$ 1,194,783	\$ 1,318,117	\$ 1,418,772	\$ 1,498,332	\$ 1,537,103
<u>7,255,374</u>	<u>5,744,095</u>	<u>4,765,669</u>	<u>4,119,081</u>	<u>3,883,400</u>
<u>\$ 8,450,157</u>	<u>\$ 7,062,212</u>	<u>\$ 6,184,441</u>	<u>\$ 5,617,413</u>	<u>\$ 5,420,503</u>
\$ 96,998,619	\$ 85,263,239	\$ 79,340,605	\$ 75,308,345	\$ 69,672,572
12,812,304	-	-	968,132	1,279,312
<u>19,992,745</u>	<u>31,970,984</u>	<u>28,057,891</u>	<u>23,067,997</u>	<u>23,045,887</u>
<u>\$ 129,803,668</u>	<u>\$ 117,234,223</u>	<u>\$ 107,398,496</u>	<u>\$ 99,344,474</u>	<u>\$ 93,997,771</u>

**McLean County, Illinois**  
**Changes in Net Assets**  
**Last Eight Years**  
**(Accrual Basis of Accounting)**

	Year Ended December 31,		
	2010	2009	2008
<b>Expenses</b>			
Governmental activities:			
General government	\$ 17,906,630	\$ 17,305,003	\$ 18,677,830
Public safety	30,257,438	30,144,969	30,273,281
Highways and streets	11,399,985	10,554,804	14,077,834
Health and welfare	10,330,274	9,944,030	9,294,601
Culture and recreation	997,585	1,095,329	887,086
Interest expense	416,392	371,591	331,583
Total governmental activities expenses	<u>71,308,304</u>	<u>69,415,726</u>	<u>73,542,215</u>
Business-type activities:			
Health and welfare	7,260,194	8,258,390	9,181,368
Total primary government expenses	<u>78,568,498</u>	<u>77,674,116</u>	<u>82,723,583</u>
<b>Program revenues</b>			
Governmental activities:			
Charges for services:			
General government	7,337,489	7,774,392	6,801,743
Public safety	7,489,700	7,435,409	7,353,512
Highways and streets	1,468,811	1,351,048	3,025,310
Health and welfare	1,262,510	1,225,625	1,187,859
Culture and recreation	411,725	365,146	334,749
Operating grants and contributions:			
General government	1,553,114	621,694	1,996,308
Public safety	3,978,581	4,477,696	3,966,601
Highways and streets	876,172	3,065	-
Health and welfare	2,786,774	2,797,340	2,512,275
Culture and recreation	80	819	495
Capital grants:			
General government	64,904	301,678	-
Public safety	-	-	-
Highways and streets	2,595,158	2,500,277	2,016,319
Health and welfare	-	-	-
Culture and recreation	-	-	-
Total governmental activities program revenues	<u>29,825,018</u>	<u>28,854,189</u>	<u>29,195,171</u>
Business-type activities:			
Charges for services:			
Health and welfare	5,851,867	7,688,957	8,669,958
Total primary government program revenues	<u>35,676,885</u>	<u>36,543,146</u>	<u>37,865,129</u>
Net (expense) revenue	<u>42,891,613</u>	<u>41,130,970</u>	<u>44,858,454</u>
<b>General revenues and other changes in net assets</b>			
Governmental activities:			
General property tax	31,983,693	30,635,514	29,229,012
Motor fuel tax	5,531,956	4,656,514	4,782,750
Retailers occupation tax	5,506,056	5,415,526	5,699,437
State income tax	1,595,010	1,614,763	1,876,488
Personal property replacement tax	1,538,152	1,464,841	1,662,199
Unrestricted interest earnings	707,380	893,086	1,199,399
Miscellaneous	181,640	295,499	301,550
Intergovernmental	1,662,571	1,634,380	1,134,079
Gain on the sale of capital assets	-	-	-
Extraordinary Item	-	-	(564,810)
Transfers	(847,992)	(623,103)	(660,366)
Total governmental activities	<u>47,858,466</u>	<u>45,987,020</u>	<u>44,659,738</u>
Business-type activities:			
Unrestricted interest earnings	61,153	105,277	219,395
Miscellaneous	56,739	59,135	57,383
Transfers	847,991	623,103	660,366
Total business-type activities	<u>965,883</u>	<u>787,515</u>	<u>937,144</u>
Total primary government general revenues	<u>48,824,349</u>	<u>46,774,535</u>	<u>45,596,882</u>
<b>Change in net assets</b>			
Governmental activities	6,375,180	5,425,483	312,694
Business-type activities	(442,444)	218,082	425,734
Total primary government general revenues	<u>\$ 5,932,736</u>	<u>\$ 5,643,565</u>	<u>\$ 738,428</u>

Note: Accrual basis financial information for McLean County, Illinois (as a whole) is only available back to 2003, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

Table 11

Year Ended December 31,				
2007	2006	2005	2004	2003
\$ 17,162,615	\$ 14,857,530	\$ 13,618,731	\$ 14,901,269	\$ 14,637,212
28,203,584	27,749,373	25,719,553	23,804,830	20,475,491
8,717,206	9,418,840	11,845,273	9,881,799	4,329,314
8,725,450	7,528,879	7,225,898	7,348,278	6,649,702
1,100,143	1,062,399	997,470	553,861	492,191
324,701	456,881	631,046	622,801	756,266
64,233,699	61,073,902	60,037,971	57,112,838	47,340,176
8,729,463	6,816,383	6,010,748	5,801,763	5,428,559
72,963,162	67,890,285	66,048,719	62,914,601	52,768,735
7,051,123	7,094,882	6,554,238	6,403,903	6,127,738
7,580,153	8,536,891	8,422,491	7,679,128	5,868,569
2,615,318	1,736,568	1,874,572	524,252	518,429
1,211,865	1,066,205	931,072	900,474	815,317
344,192	327,885	287,727	249,277	244,001
508,187	482,385	601,107	1,024,114	869,496
4,359,477	2,730,337	3,033,593	2,004,059	2,142,825
77,453	-	512,413	-	-
2,406,744	2,341,659	2,272,363	2,377,733	2,262,353
32	81	340	-	-
-	-	-	-	-
-	-	776,898	500,000	-
3,338,595	2,650,690	1,118,147	-	-
-	-	-	-	-
-	-	-	-	-
29,493,139	26,967,583	26,384,961	21,662,940	18,848,728
9,069,943	6,802,378	5,893,141	5,456,489	5,550,240
38,563,082	33,769,961	32,278,102	27,119,429	24,398,968
34,400,080	34,120,324	33,770,617	35,795,172	28,369,767
28,226,821	27,472,574	26,108,160	25,352,711	24,005,022
5,182,097	5,281,147	5,489,640	5,958,872	5,946,782
5,695,706	5,812,717	5,757,369	4,674,711	5,062,065
1,840,943	1,658,652	1,526,722	1,298,938	1,246,946
1,795,427	1,475,231	1,408,283	1,014,778	939,977
1,748,790	1,586,217	1,057,908	730,162	673,553
390,218	358,330	280,406	382,326	282,437
981,343	-	-	-	-
-	-	-	-	25,000
-	-	-	-	4,016,048
(711,466)	(580,593)	(488,484)	(465,307)	(336,816)
45,149,879	43,064,275	41,140,004	38,947,191	41,861,014
274,153	251,078	137,404	61,963	30,624
61,846	60,105	58,747	14,914	10,789
711,466	580,593	488,484	465,307	336,816
1,047,465	891,776	684,635	542,184	378,229
46,197,344	43,956,051	41,824,639	39,489,375	42,239,243
10,409,319	8,957,956	7,486,994	3,497,293	13,369,566
1,387,945	877,771	567,028	196,910	499,910
\$ 11,797,264	\$ 9,835,727	\$ 8,054,022	\$ 3,694,203	\$ 13,869,476

Table III

McLean County, Illinois  
Fund Balances, Governmental Funds  
Last Eight Years  
(Modified Accrual Basis of Accounting)

	December 31,							
	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Fund</b>								
Reserved	\$ 1,038,266	\$ 109,188	\$ 75,370	\$ 98,178	\$ -	\$ 71,446	\$ 968,132	\$ 1,279,312
Unreserved	<u>9,285,560</u>	<u>7,760,767</u>	<u>8,338,235</u>	<u>12,732,766</u>	<u>11,264,567</u>	<u>9,569,243</u>	<u>6,030,072</u>	<u>5,039,059</u>
<b>Total General Fund</b>	<u>\$ 10,323,826</u>	<u>\$ 7,869,955</u>	<u>\$ 8,413,605</u>	<u>\$ 12,830,944</u>	<u>\$ 11,264,567</u>	<u>\$ 9,640,689</u>	<u>\$ 6,998,204</u>	<u>\$ 6,318,371</u>
<b>All Other Governmental Funds</b>								
Reserved	\$ 298,158	\$ 347,712	\$ 361,332	\$ 347,136	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>18,535,091</u>	<u>15,842,403</u>	<u>11,230,536</u>	<u>13,378,142</u>	<u>15,921,315</u>	<u>15,261,999</u>	<u>14,061,447</u>	<u>15,087,793</u>
<b>Total All Other Governmental Funds</b>	<u>\$ 18,833,249</u>	<u>\$ 16,190,115</u>	<u>\$ 11,591,868</u>	<u>\$ 13,725,278</u>	<u>\$ 15,921,315</u>	<u>\$ 15,261,999</u>	<u>\$ 14,061,447</u>	<u>\$ 15,087,793</u>

Note: Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, fund balance information is available only back to 2003.

Table IV

**McLean County, Illinois**  
**Changes in Fund Balances, Governmental Funds**  
**Last Eight Years**  
**(Modified Accrual Basis of Accounting)**

	Year Ended December 31,							
	2010	2009	2008	2007	2006	2005	2004	2003
<b>Revenues</b>								
General property taxes	\$ 31,983,693	\$ 30,635,514	\$ 29,229,012	\$ 28,226,821	\$ 27,472,574	\$ 26,108,160	\$ 25,352,710	\$ 24,005,022
Other taxes	8,721,238	8,102,529	9,238,124	7,636,649	8,946,599	8,692,374	5,973,649	6,309,011
Licenses, permits, fees, and fines	7,913,536	8,052,832	7,664,885	8,308,270	8,111,323	7,377,741	5,209,196	4,412,975
Intergovernmental	16,447,350	13,727,569	12,842,182	15,357,458	13,495,604	14,350,941	15,815,767	14,145,086
Charges for services	8,781,050	8,087,281	9,172,254	8,770,523	7,578,217	7,440,220	7,020,447	6,297,515
Maintenance contracts	2,980,189	3,335,657	3,114,374	2,914,050	2,615,721	2,673,256	2,265,326	2,210,853
Interest	707,380	893,086	1,199,399	1,748,790	1,586,217	1,057,908	730,162	673,553
Miscellaneous	106,848	311,671	283,010	169,853	214,124	89,449	512,532	515,280
<b>Total revenues</b>	<u>77,641,284</u>	<u>73,146,139</u>	<u>72,743,240</u>	<u>73,132,414</u>	<u>70,020,379</u>	<u>67,790,049</u>	<u>62,879,789</u>	<u>58,569,295</u>
<b>Expenditures</b>								
Current:								
General government	23,990,083	24,252,379	25,438,228	23,203,800	22,726,565	20,443,570	21,039,791	18,412,721
Public Safety	24,461,846	24,805,341	25,140,914	23,252,169	22,167,711	21,026,176	19,212,595	17,901,576
Highways and streets	5,053,309	6,810,592	8,159,864	6,723,818	7,261,082	7,543,770	7,366,510	2,521,208
Health and welfare	7,693,107	7,332,284	7,193,726	6,895,545	6,530,572	6,318,468	6,498,895	6,146,674
Culture and recreation	1,069,959	1,074,875	1,102,895	1,020,230	980,735	911,326	438,552	431,584
Capital outlay	6,458,407	1,731,980	8,636,371	9,873,065	4,821,987	4,421,841	7,723,515	15,276,949
Debt service - principle	888,262	2,144,872	2,040,081	2,614,334	2,334,207	2,487,319	2,192,200	1,931,724
Debt service - interest	2,205,534	371,591	331,583	276,294	429,430	584,728	699,744	830,290
<b>Total expenditures</b>	<u>71,820,507</u>	<u>68,523,914</u>	<u>78,043,662</u>	<u>73,859,255</u>	<u>67,252,289</u>	<u>63,737,198</u>	<u>65,171,802</u>	<u>63,452,726</u>
Excess of revenues over expenditures	<u>5,820,777</u>	<u>4,622,225</u>	<u>(5,300,422)</u>	<u>(726,841)</u>	<u>2,768,090</u>	<u>4,052,851</u>	<u>(2,292,013)</u>	<u>(4,883,431)</u>
<b>Other financing sources (uses)</b>								
Transfers in	1,295,783	1,162,839	1,358,664	1,084,789	1,275,856	2,067,850	1,106,058	1,275,924
Proceeds from capital lease	123,920	-	22,549	38,465	76,403	268,259	2,008,930	418,948
Proceeds from insurance recoveries	-	-	-	-	-	-	-	5,285,317
Proceeds from disposition of capital assets	300	5,475	2,300	7,000	10,294	10,410	401,877	25,000
Transfers out	(2,143,775)	(1,785,942)	(2,019,030)	(1,796,254)	(1,856,449)	(2,556,334)	(1,571,365)	(1,612,740)
Extraordinary loss	-	-	(564,810)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(723,772)</u>	<u>(617,628)</u>	<u>(1,200,327)</u>	<u>(666,000)</u>	<u>(493,896)</u>	<u>(209,815)</u>	<u>1,945,500</u>	<u>5,392,449</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>5,097,005</u>	<u>4,004,597</u>	<u>(6,500,749)</u>	<u>(1,392,841)</u>	<u>2,274,194</u>	<u>3,843,036</u>	<u>(346,513)</u>	<u>509,018</u>
<b>Fund Balances</b>								
Beginning of year	<u>24,060,070</u>	<u>20,055,473</u>	<u>26,556,222</u>	<u>27,949,063</u>	<u>24,902,688</u>	<u>21,059,651</u>	<u>21,406,164</u>	<u>20,897,146</u>
End of year	<u>\$ 29,157,075</u>	<u>\$ 24,060,070</u>	<u>\$ 20,055,473</u>	<u>\$ 26,556,222</u>	<u>\$ 27,176,882</u>	<u>\$ 24,902,687</u>	<u>\$ 21,059,651</u>	<u>\$ 21,406,164</u>
<b>Debt Service as a percentage of noncapital expenditures</b>	4.73%	3.77%	3.42%	4.52%	4.43%	5.18%	5.03%	5.73%

**Note:** Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, comparable governmental fund information is available only back to 2003.

Debt Service as a percentage of noncapital expenditures is calculated by adding the Debt service - principle and interest lines and dividing them by the total expenditures less capital outlay.

\* Breakout not available.

**20**

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\*

Table V

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 2,263,172,715	\$ 2,130,880,815	\$ 1,993,443,810	\$ 1,862,410,099	\$ 1,743,138,794	\$ 1,625,795,736
218,709,012	226,050,438	235,969,687	249,161,141	259,881,861	275,154,686
871,363,659	838,738,306	811,011,174	776,448,770	747,420,761	696,730,778
28,091,078	26,553,044	26,037,332	25,561,047	27,161,332	28,924,204
1,166,548	1,100,855	1,473,127	1,394,100	1,292,350	1,269,015
\$ 3,382,503,012	\$ 3,223,323,458	\$ 3,067,935,130	\$ 2,914,975,157	\$ 2,778,895,098	\$ 2,627,874,419
*	*	*	*	*	*
*	*	*	*	*	*

**McLean County**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Years**  
**(Rate Per \$100 of Assessed Valuation)**  
**(Unaudited)**

	<u>2001</u>	<u>2002</u>
<b>CITY OF BLOOMINGTON</b>		
McLean County	0.93722	0.93064
City of Bloomington Township	0.14473	0.13441
City of Bloomington	1.04982	1.01732
City of Bloomington Library	0.22462	0.27621
Bloomington-Normal Water District	0.11236	0.10767
Bloomington-Normal Airport Authority	0.09194	0.08324
Cemetery	0.02329	0.02269
School District No. 87	4.40538	4.43752
Jr. College District No. 540	<u>0.30961</u>	<u>0.33852</u>
	<u>7.29897</u>	<u>7.34822</u>
<b>TOWN OF NORMAL</b>		
McLean County	0.93722	0.93064
Normal Township	0.10233	0.12649
Road and Bridge	0.07375	0.08126
Town of Normal	0.74427	0.72823
Normal Library	0.35606	0.34112
Bloomington-Normal Water District	0.11236	0.10767
Airport Authority	0.09194	0.08324
School District No. 5	4.35044	4.34413
Jr. College District No. 540	<u>0.30961</u>	<u>0.33852</u>
	<u>7.07798</u>	<u>7.08130</u>
<b>WEST TOWNSHIP</b>		
McLean County	0.93722	0.93064
West Township	0.23537	0.24777
Road and Bridge	0.28537	0.30345
LeRoy Fire District	0.13888	0.19879
LeRoy Park District	0.13779	0.13985
Multi-Township Assessment	0.04208	0.04421
School District No. 2	4.95693	5.33317
Jr. College District No. 505	0.45560	0.46536
S. E. Water District	-	0.00847
West School Rebate	<u>-</u>	<u>(0.5219)</u>
	<u>7.18924</u>	<u>7.14981</u>

Note: There are 175 taxing districts within McLean County. Each taxing district has its own boundaries or other taxing districts offering different services. For this reason, three units have been selected to demonstrate the overlapping tax rates. The first two are the largest urban areas in the County, and represent 71.66 percent of the total assessed value of the County. The third is a typical rural unit which contains no unincorporated city or town. Tax rates are listed in dollars per \$100 of assessed valuation.

A tax levy provides taxes for the ensuing year. Thereby, the 2009 tax levy provided taxes in 2010.

Source: McLean County Clerk



Table VI

<u>2003</u>	<u>#</u> <u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
0.93685	0.93874	0.93885	0.91927	0.90098	0.89659	0.90687	0.91673
0.15620	0.18862	0.23686	0.22972	0.22080	0.18683	0.18217	0.17309
1.01064	1.00710	0.99901	0.99730	1.00665	0.99541	1.07616	1.06013
0.27325	0.27359	0.27284	0.27099	0.26601	0.26108	0.25467	0.25087
0.14314	0.15014	0.14835	0.15303	0.15871	0.16036	0.16476	0.16391
0.10920	0.10680	0.05202	0.11621	0.10781	0.11008	0.08546	0.09855
0.02194	-	-	-	-	-	-	-
4.43447	4.47014	4.48095	4.48221	4.51459	4.58085	4.61222	4.65682
0.35256	0.38752	0.39291	0.40655	0.44400	0.94573	0.45910	0.47361
<u>7.43825</u>	<u>7.52265</u>	<u>7.52179</u>	<u>7.57528</u>	<u>7.61955</u>	<u>8.13693</u>	<u>7.74141</u>	<u>7.79371</u>
0.93685	0.93874	0.93885	0.91927	0.90098	0.89659	0.90687	0.91673
0.12399	0.12592	0.12249	0.11826	0.14858	0.14934	0.15138	0.15807
0.07964	0.08085	0.07863	0.07591	0.01809	0.08115	0.08226	0.08589
0.83987	0.82629	0.79281	0.75819	0.74897	0.74289	0.78476	0.78259
0.34762	0.34060	0.33345	0.32919	0.33915	0.35069	0.36452	0.39507
0.14314	0.15014	0.14835	0.15303	0.15871	0.16036	0.16476	0.16391
0.10920	0.10680	0.05202	0.11621	0.10781	0.11008	0.08546	0.09855
4.43031	4.50786	4.47579	4.44755	4.53295	4.58932	4.69289	4.76383
0.35256	0.38752	0.39291	0.40655	0.44400	0.94573	0.45910	0.47361
<u>7.36318</u>	<u>7.46472</u>	<u>7.33530</u>	<u>7.32416</u>	<u>7.39924</u>	<u>8.02615</u>	<u>7.69200</u>	<u>7.83825</u>
0.93685	0.93874	0.93885	0.91927	0.90098	0.89659	0.90687	0.91673
0.37838	0.41341	0.44778	0.46846	0.44771	0.38661	0.36310	0.33772
0.34321	0.37502	0.40746	0.43869	0.44021	0.42774	0.47890	0.46441
0.37788	0.39501	0.39088	0.39002	0.38314	0.38351	0.38015	0.36879
0.14370	0.14557	0.13845	0.43935	0.12793	0.12932	0.13154	0.13397
0.04367	0.04572	0.04717	0.04711	0.04272	0.03092	0.02962	0.02863
5.19897	5.28279	5.31985	5.35722	5.32378	5.37259	5.35350	5.40841
0.48371	0.48770	0.48067	0.46147	0.46860	0.51576	0.50341	0.50626
0.00829	0.00420	-	-	-	0.00683	-	-
(0.9218)	(0.50249)	(0.32275)	(1.19353)	(1.42580)	(1.33007)	(1.66562)	(1.94707)
<u>6.99286</u>	<u>7.58567</u>	<u>7.84836</u>	<u>7.32806</u>	<u>6.70927</u>	<u>6.81980</u>	<u>6.48147</u>	<u>6.21785</u>

# Cemetery is included in the City of Bloomington Township rate beginning in 2004.

Table VII

McLean County, Illinois  
Principal Taxpayers  
Current Year and Nine Year's Prior  
(Unaudited)

	2009 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2010 (2)	2000 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2001 (2)	2000 Rank
1. State Farm Mutual (Insurance)	\$ 170,168,991	4.35 %	\$ 13,343,055	\$ 123,744,839	5.00 %	\$ 9,255,785	1
2. High Trails Wind Farm LLC	21,858,180	0.56	1,754,344				
3. Eastland Mall LLC	18,578,967	0.48	1,438,274				
4. Wal-Mart Stores (Retail)	13,644,655	0.35	1,065,497	5,614,846	0.23	403,652	5
5. Country Life Insurance Co. (Insurance)	13,754,556	0.35	1,069,395	16,913,104	0.68	1,256,312	2
6. Illinois Agricultural Association (Agricultural Insurance)	9,973,470	0.26	772,087				
7. Mitsubishi Motor Sales (Manufacturing)	9,122,871	0.23	713,571	12,789,389	0.52	929,752	3
8. IMI College Hills Development LLC (Retail)	6,697,745	0.17	1,027,659				
9. Westminster Village (Retirement Community)	5,884,302	0.15	397,467	4,528,694	0.18	305,604	8
10. Intercontinental	<u>5,745,450</u>	<u>0.15</u>	<u>449,414</u>				
B-M-J Development (Shopping Mall)				8,168,567	0.33	606,470	4
First State Bank Trust (Hotel/Conference/Apts)				5,026,946	0.20	373,222	6
AMRESKO (Retail)				4,935,103	0.20	366,950	7
Verizon (Telecommunications)				4,360,664	0	323,755	9
DPR Limited Partnership (Distribution Warehouse)				<u>3,833,326</u>	<u>0.15</u>	<u>285,027</u>	10
	<u>\$ 275,429,187</u>	<u>7.05 %</u>	<u>\$ 22,030,763</u>	<u>189,915,478</u>	<u>7.67 %</u>	<u>14,106,529</u>	

(1) Assessed valuation is determined in 2008 for taxes payable in 2009.

(2) Based on non-farm parcels exceeding \$400,000 in assessed valuation.

Source: McLean County Supervisor of Assessments

**McLean County, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

<b>Tax Levy Year</b>	<b>Total Current Tax Levy</b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>		<b>Collections in Subsequent Years</b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>	
		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>
2009	\$ 31,989,690	\$ 31,973,883	99.95%	\$ 7,154	\$ 31,981,037	99.97%
2008	30,725,125	30,537,813	99.39%	12,205	30,550,018	99.43%
2007	29,269,053	29,117,219	99.48%	127,722	29,244,941	99.92%
2006	29,268,483	28,086,539	95.96%	56,643	28,143,182	96.16%
2005	27,418,916	27,374,768	99.84%	4,502	27,379,270	99.86%
2004	26,122,932	26,071,321	99.80%	44,723	26,116,044	99.97%
2003	25,328,084	25,268,470	99.76%	37,137	25,305,607	99.91%
2002	24,013,719	23,950,546	99.74%	5,253	23,955,799	99.76%
2001	22,817,724	22,767,964	99.78%	3,160	22,771,124	99.80%
2000	20,973,163	20,759,254	98.98%	2,797	20,762,051	98.99%

**Source:** McLean County Treasurer's Office

**Note:** A tax levy year provides taxes for the ensuing year. Thereby, the 2009 tax levy year provided taxes in 2010.

The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of others.

**McLean County, Illinois  
Ratios of General  
Bonded Debt Outstanding  
Last Ten Fiscal Years**

General Bonded		Debt Outstanding				Percentage of	
Fiscal Year	General Obligation Bonds	Additions	Less Payments on Principal	Total	Percentage of Personal Income	Actual Value of Taxable Property	Per Capita
2010	\$ 10,396,647	\$ 2,520,000	\$ 3,830,610	\$ 9,086,037	*	*	\$ 54.18
2009	12,283,943	-	1,887,296	10,396,647	0.16%	*	62.00
2008	13,977,202	-	1,693,259	12,283,943	0.20%	0.00115%	74.31
2007	16,251,690	-	2,274,488	13,977,202	0.24%	0.00138%	85.39
2006	8,842,894	9,553,284	2,144,488	16,251,690	0.30%	0.00176%	100.82
2005	11,021,530	108,864	2,287,500	8,842,894	0.17%	0.00101%	55.62
2004	11,407,500	1,686,530	2,072,500	11,021,530	0.22%	0.00132%	69.85
2003	12,932,500	350,000	1,875,000	11,407,500	0.23%	0.00141%	72.82
2002	14,630,000	-	1,697,500	12,932,500	0.28%	0.00167%	83.31
2001	12,680,000	3,400,000	1,450,000	14,630,000	0.32%	0.00200%	95.98

\*Information not yet available

Table X

**McLean County, Illinois**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2010**  
**(Unaudited)**

<b>Taxing District With Outstanding Debt</b>	<b>Net Debt Outstanding</b>	<b>% Within County</b>	<b>Debt Applicable to McLean County</b>
<b>Municipalities</b>			
City of Bloomington	122,473,323	100.00%	122,473,323
City of Chenoa	28,292	100.00%	28,292
Village of Heyworth	13,320,260	100.00%	13,320,260
City of LeRoy	4,617,851	100.00%	4,617,851
Town of Normal	139,112,971	100.00%	139,112,971
Village of Gridley	1,488,472	100.00%	1,488,472
City of El Paso	1,557,551	2.37%	36,914
<b>School Districts</b>			
Bloomington District #87	59,632,684	100.00%	59,632,684
Blue Ridge Unit #18	4,430,533	21.25%	941,488
El Paso-Gridley Unit #11	6,642,226	26.00%	1,726,979
Eureka Unit #140	748,249	0.03%	224
Gibson City Unit #5E	9,759,712	3.33%	324,998
Heyworth Unit #4	10,884,286	98.90%	10,764,559
LeRoy Unit #2	12,757,704	98.72%	12,594,405
Lexington Unit #7	6,866,656	100.00%	6,866,656
Normal Unit #5	264,250,288	99.93%	264,065,313
Olympia Unit #16	19,531,845	45.74%	8,933,866
Prairie Central Unit #8N	913,448	22.07%	201,598
Ridgeview Unit #19	4,746,759	100.00%	4,746,759
Tri-Valley Unit #3	7,052,145	100.00%	7,052,145
Heartland Community College #540	118,606,545	83.08%	98,538,318
Illinois Central College #514	43,932,372	0.11%	48,326
<b>Other Districts</b>			
Bloomington-Normal Airport Authority	31,048,724	100.00%	31,048,724
McLean County Public Building Commission	17,439,513	100.00%	17,439,513
Octavia Park District	32,400	100.00%	32,400
Randolph Township Fire	668,947	99.33%	664,465
Randolph Township Road District	212,257	100.00%	212,257
<b>Total Overlapping Agencies</b>	<b>902,756,013</b>		<b>806,913,760</b>
<b>Direct Debt</b>			
McLean County, Illinois	-		-
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<b><u>902,756,013</u></b>		<b><u>806,913,760</u></b>

Source: County Clerk

The Debt Applicable to McLean County is calculated by taking the total debt outstanding for the entity multiplied by the percent of the entity that lies within McLean County.

**McLean County, Illinois  
Legal Debt Margin Information  
Last Ten Fiscal Years**

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Assessed Value of Property	\$ 2,434,617,683	\$ 2,580,344,617	\$ 2,703,536,784	\$ 2,782,765,456
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 69,995,258	\$ 74,184,908	\$ 77,726,683	\$ 80,004,507
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 69,995,258	\$ 74,184,908	\$ 77,726,683	\$ 80,004,507
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Source: Assessed Value of Property is provided by the McLean County Supervisor of Assessments

Table XI

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 2,920,446,010	\$ 3,071,283,531	\$ 3,382,503,012	\$ 3,568,879,303	\$ 3,782,637,730	\$ 3,908,370,369
\$ 83,962,823	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280	\$ 108,750,835	\$ 112,365,648
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 83,962,823	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280	\$ 108,750,835	\$ 112,365,648
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table XII

**McLean County, Illinois  
Demographic and Economic  
Statistics -  
Last Ten Fiscal Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2010	*	\$0	*	7.90%
2009	167,699	\$6,509,799	\$38,818	6.90%
2008	165,298	\$6,105,144	\$36,934	5.10%
2007	163,692	\$5,789,996	\$35,371	3.80%
2006	161,202	\$5,462,395	\$33,885	3.50%
2005	158,977	\$5,145,186	\$32,364	4.00%
2004	157,782	\$5,113,403	\$32,408	4.30%
2003	156,655	\$5,040,209	\$32,174	4.10%
2002	155,231	\$4,646,428	\$29,932	3.80%
2001	152,426	\$4,531,417	\$29,729	3.40%

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois,  
the US Bureau of Economic Analysis, and IDES.

\*Information not yet available.

2009 would be latest information available.



Table XIII

**McLean County, Illinois  
Principal Employers  
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2010</u>			<u>2001</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the</u>
			<u>Total County</u> <u>Employment</u>			<u>Total County</u> <u>Employment</u>
State Farm Insurance Companies	14,450	1	17.02%	15,889	1	17.02%
Illinois State University	3,259	2	3.84%	3,410	2	3.65%
Country Insurance & Financial Services	2,084	3	2.46%	2,118	4	2.27%
Unit 5 School District	1,826	4	2.15%	1,343	6	1.44%
Advocate BroMenn Healthcare	1,522	5	1.79%	1,860	5	1.99%
Mitsubishi Motor Manufacturing	1,278	6	1.51%	3,200	3	3.43%
OSF St. Joseph Medical Center	1,140	7	1.34%	1,000	8	1.07%
Afni, Inc. (formerly Anderson Financial Network)	900	8	1.06%	1,118	7	1.20%
McLean County	806	9	0.95%	942	9	1.01%
City of Bloomington	743	10	0.88%	905	10	0.97%
District 87 Schools	691	11	0.81%	708	12	0.76%
GROWMARK, Inc.	528	12	0.62%			
Illinois Wesleyan University	468	13	0.55%	550	15	0.59%
Town of Normal	458	14	0.54%			
Kathryn Beich/Nestle USA	380	15	0.45%	625	13	0.67%
Verizon Communications	-	-	-	750	11	0.80%
Bridgestone/Firestone	-	-	-	575	14	0.62%
Total:	<u>30,533</u>		<u>35.97%</u>	<u>34,993</u>		<u>37.49%</u>

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois

Table XIV

McLean County Illinois  
Full-Time Equivalent County  
Government Employees by  
Function - Last Ten Years

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Government	128.75	133.80	123.61	126.85	134.39	135.08	145.58	141.40	139.18	132.27
Public Safety	396.32	400.13	399.82	406.12	404.44	408.93	408.57	436.14	441.43	434.86
Highways and Streets	38.88	38.88	38.55	39.53	40.00	40.00	39.99	40.00	39.75	39.75
Health and Welfare	216.53	221.29	221.71	222.84	224.89	224.70	224.19	217.04	218.81	218.29
Culture and Recreation	10.09	10.09	8.79	8.79	8.79	8.98	9.00	9.00	9.00	8.84
Total	790.57	804.19	792.48	804.13	812.51	817.69	827.33	843.58	848.17	834.01

Source: County Administrator's Office

**McLean County, Illinois**  
**Operating Indicators by Program**  
**Last Ten Fiscal Years**

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Justice and Law Enforcement</b>				
Sheriff's Department				
Law Enforcement				
Physical Arrests	1,277	1,101	1,170	736
Traffic Violations	3,723	2,613	2,796	2,822
Traffic Accidents	309	367	391	437
Adult Jail Facility				
Rated Capacity	221	221	205	205
Total Bookings	7,659	8,355	8,554	8,576
McLean County Circuit Court				
Total Cases Filed	51,646	56,860	57,449	59,627
Total Civil Cases Filed	7,626	7,485	7,545	7,919
Total Criminal Cases Filed	3,670	3,629	4,276	3,988
Total Juvenile Cases Filed	339	267	309	347
Total Traffic/DUI/Ordinance	40,011	45,479	45,319	47,373
State's Attorneys Office				
Total Felony Cases	1,216	1,194	1,419	1,413
Total Misdemeanor Cases	2,385	2,394	2,793	2,565
Total Juvenile Cases	337	267	309	347
Total Traffic Cases	29,387	32,670	32,289	34,199
Total DUI Cases	817	935	881	854
Coroner's Office				
Total Coroner's Inquests	12	9	19	30
Total Autopsies	65	129	113	127
Total Coroner's Rulings	98	61	74	51
<b>General Government Services</b>				
Building and Zoning				
Total Building Permits Issued	352	244	268	404
Single Family Residential	41	31	38	46
Other Residential	156	131	120	196
Non-Residential Permits	155	82	110	162
Supervisor of Assessments				
Number of Parcels*	68,692	68,297	67,359	66,324

\*2008 number represents 2007 Tax Assessment

\*\*2007 was the first year for Coroner's Rulings

Table XV

Fiscal Year					
<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
928	818	700	644	705	958
3,007	3,314	2,645	2,041	3,264	3,245
391	434	448	440	416	467
205	205	205	205	205	205
8,819	9,046	8,563	8,041	8,047	7,537
60,668	53,766	49,375	51,801	50,902	53,506
7,265	6,727	6,550	6,565	6,415	6,789
3,787	3,674	3,591	3,454	3,906	3,714
384	301	411	223	268	251
49,232	43,064	38,823	41,559	40,403	42,692
1,277	1,251	1,206	1,307	1,539	1,432
2,501	2,406	2,350	2,128	2,355	2,337
384	301	422	223	268	251
35,836	31,661	27,463	29,372	28,746	31,309
907	861	947	835	883	762
47	52	66	59	67	50
80	78	102	116	110	100
**	**	**	**	**	**
417	299	320	382	320	297
75	76	68	81	72	76
157	161	204	236	209	191
155	28	25	46	39	30
65,431	64,321	63,103	61,906	60,834	59,887

**McLean County, Illinois**  
**Operating Indicators by Program**  
**Last Ten Fiscal Years**

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Parks and Recreation Services</b>				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	10,797	9,754	9,742	10,417
Shelter Reservations	156	131	126	108
Boat Registrations	1,522	1,324	1,224	1,520
<b>Health Services</b>				
Health Department				
Number of Home Nursing Visits	11,079	7,178	4,766	4,348
Number of Immunizations	11,833	10,931	11,867	9,278
Number of Clinic Visits	20,523	20,283	19,079	17,023
Number of Food Permits	1,391	1,355	1,312	1,331
Number of Septic Permits	126	156	159	187
Number of Private Well Permits	42	43	51	53
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	119	122	131	140
<b>County Highway System</b>				
Highway Department				
Number of Miles of Roads	368	368	368	363
Number of Bridges	88	88	88	90

Source: Respective County Departments

**Table XV**  
(Continued)

<b>Fiscal Year</b>					
<u><b>2006</b></u>	<u><b>2005</b></u>	<u><b>2004</b></u>	<u><b>2003</b></u>	<u><b>2002</b></u>	<u><b>2001</b></u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
9,300	8,583	8,742	8,982	8,480	9,006
99	110	99	99	98	94
1,490	1,190	1,039	1,046	1,411	1,454
5,119	5,329	6,283	6,209	5,570	5,431
8,800	9,613	9,260	8,312	8,572	8,780
16,247	14,654	16,242	15,108	15,724	14,083
1,265	1,288	1,262	1,231	1,232	1,291
217	293	282	319	319	286
89	92	66	78	80	91
150	150	150	150	150	150
143	143	137	137	129	133
363	368	373	373	374	374
90	89	89	86	86	86

Table XVI

**McLean County, Illinois  
Capital Asset Statistics by Function  
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Justice and Law Enforcement</b>										
Adult Detention Facility Capacity	221	221	205	205	205	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
<b>Parks and Recreation</b>										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2250	2250	2250	2250	2250	2250	2250	2250	2250	2250
<b>County Highway System</b>										
Centerline Miles of County Roads	368	368	368	363	363	368	373	373	374	374
Number of Bridges	88	88	88	90	90	89	89	86	86	86

Source: Respective County Departments